

Foothill-De Anza Community College District

August 16, 2013

Imputed Income Rates - 2014  
Part Time Faculty - With .50 to .59 Load  
Medical Only - Waive Dental/Vision

Active Employees Medical - CalPERS Rates			Imputed Income Calculations - Medical				
PERSCare Single 2 Party Family	Basic Rates \$720.04 \$1,440.08 \$1,872.10	Total Contributions			PERSCare		
		\$390.00 \$779.00 \$1,013.00					
		Market Value of DP Coverage			Imputed Income		
		Contributions			Post Tax Contrib.		
Employee Only	\$720.04	Same-Sex DP Only w/o Medicare	\$720.04	\$390.00	\$331.04	\$331.04	
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,440.08	Same-Sex DP Only with Medicare	\$720.04	\$779.00	\$331.04	\$331.04	
Employee Plus Domestic Partner With Medicare	\$1,440.08	Same-Sex Domestic Partner's CHILD ONLY	\$720.04	\$779.00	\$331.04	\$331.04	
Employee Plus Child, No Spouse/Domestic Partner	\$1,440.08	Same-Sex DP w/o Medicare, Plus DP Child	\$1,152.06	\$1,013.00	\$529.06	\$529.06	
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(re)	\$1,872.10	Same-Sex DP w/o Medicare, Plus DP Childre	\$1,152.06	\$1,013.00	\$529.06	\$529.06	
Employee Plus Domestic Partner With Medicare Plus Child(re)	\$1,872.10	Same-Sex DP with Medicare, Plus DP Child	\$1,152.06	\$1,013.00	\$529.06	\$529.06	
Employee Plus Children, No Spouse/Domestic Partner	\$1,872.10	Same-Sex DP with Medicare, Plus DP Childre	\$1,152.06	\$1,013.00	\$529.06	\$529.06	
		Same-Sex Domestic Partner's CHILDREN ON	\$1,152.06	\$1,013.00	\$529.06	\$529.06	
PERS Choice Single 2 Party Family	Basic Rates \$690.77 \$1,381.54 \$1,796.00	Total Contributions			PERS Choice		
		\$360.77 \$720.00 \$937.00					
		Market Value of DP Coverage			Imputed Income		
		Contributions			Post Tax Contrib.		
Employee Only	\$690.77	Same-Sex DP Only w/o Medicare	\$690.77	\$360.77	\$330.77	\$330.77	
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,381.54	Same-Sex DP Only with Medicare	\$690.77	\$720.00	\$330.77	\$330.77	
Employee Plus Domestic Partner With Medicare	\$1,381.54	Same-Sex Domestic Partner's CHILD ONLY	\$690.77	\$720.00	\$330.77	\$330.77	
Employee Plus Child, No Spouse/Domestic Partner	\$1,381.54	Same-Sex DP w/o Medicare, Plus DP Child	\$1,105.23	\$937.00	\$528.23	\$528.23	
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(re)	\$1,796.00	Same-Sex DP w/o Medicare, Plus DP Childre	\$1,105.23	\$937.00	\$528.23	\$528.23	
Employee Plus Domestic Partner With Medicare Plus Child(re)	\$1,796.00	Same-Sex DP with Medicare, Plus DP Child	\$1,105.23	\$937.00	\$528.23	\$528.23	
Employee Plus Children, No Spouse/Domestic Partner	\$1,796.00	Same-Sex DP with Medicare, Plus DP Childre	\$1,105.23	\$937.00	\$528.23	\$528.23	
		Same-Sex Domestic Partner's CHILDREN ON	\$1,105.23	\$937.00	\$528.23	\$528.23	
PERS Select Single 2 Party Family	Basic Rates \$661.52 \$1,323.04 \$1,719.95	Total Contributions			PERS Select		
		\$330.77 \$661.00 \$859.00					
		Market Value of DP Coverage			Imputed Income		
		Contributions			Post Tax Contrib.		
Employee Only	\$661.52	Same-Sex DP Only w/o Medicare	\$661.52	\$330.77	\$330.52	\$330.52	
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,323.04	Same-Sex DP Only with Medicare	\$661.52	\$661.00	\$330.52	\$330.52	
Employee Plus Domestic Partner With Medicare	\$1,323.04	Same-Sex Domestic Partner's CHILD ONLY	\$661.52	\$661.00	\$330.52	\$330.52	
Employee Plus Child, No Spouse/Domestic Partner	\$1,323.04	Same-Sex DP w/o Medicare, Plus DP Child	\$1,058.43	\$859.00	\$529.43	\$529.43	
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(re)	\$1,719.95	Same-Sex DP w/o Medicare, Plus DP Childre	\$1,058.43	\$859.00	\$529.43	\$529.43	
Employee Plus Domestic Partner With Medicare Plus Child(re)	\$1,719.95	Same-Sex DP with Medicare, Plus DP Child	\$1,058.43	\$859.00	\$529.43	\$529.43	
Employee Plus Children, No Spouse/Domestic Partner	\$1,719.95	Same-Sex DP with Medicare, Plus DP Childre	\$1,058.43	\$859.00	\$529.43	\$529.43	
		Same-Sex Domestic Partner's CHILDREN ON	\$1,058.43	\$859.00	\$529.43	\$529.43	
Blue Shield Access+ Single 2 Party Family	Basic Rates \$836.59 \$1,673.18 \$2,175.13	Total Contributions			Blue Shield Access+		
		\$506.00 \$1,012.00 \$1,316.00					
		Market Value of DP Coverage			Imputed Income		
		Contributions			Post Tax Contrib.		
Employee Only	\$836.59	Same-Sex DP Only w/o Medicare	\$836.59	\$506.00	\$330.59	\$330.59	
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,673.18	Same-Sex DP Only with Medicare	\$836.59	\$1,012.00	\$330.59	\$330.59	
Employee Plus Domestic Partner With Medicare	\$1,673.18	Same-Sex Domestic Partner's CHILD ONLY	\$836.59	\$1,012.00	\$330.59	\$330.59	
Employee Plus Child, No Spouse/Domestic Partner	\$1,673.18	Same-Sex DP w/o Medicare, Plus DP Child	\$1,338.54	\$1,316.00	\$528.54	\$528.54	
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(re)	\$2,175.13	Same-Sex DP w/o Medicare, Plus DP Childre	\$1,338.54	\$1,316.00	\$528.54	\$528.54	
Employee Plus Domestic Partner With Medicare Plus Child(re)	\$2,175.13	Same-Sex DP with Medicare, Plus DP Child	\$1,338.54	\$1,316.00	\$528.54	\$528.54	
Employee Plus Children, No Spouse/Domestic Partner	\$2,175.13	Same-Sex DP with Medicare, Plus DP Childre	\$1,338.54	\$1,316.00	\$528.54	\$528.54	
		Same-Sex Domestic Partner's CHILDREN ON	\$1,338.54	\$1,316.00	\$528.54	\$528.54	
Blue Shield NetValue Single 2 Party Family	Basic Rates \$704.01 \$1,408.02 \$1,830.43	Total Contributions			Blue Shield NetValue		
		\$374.00 \$747.00 \$971.00					
		Market Value of DP Coverage			Imputed Income		
		Contributions			Post Tax Contrib.		
Employee Only	\$704.01	Same-Sex DP Only w/o Medicare	\$704.01	\$374.00	\$331.01	\$331.01	
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,408.02	Same-Sex DP Only with Medicare	\$704.01	\$747.00	\$331.01	\$331.01	
Employee Plus Domestic Partner With Medicare	\$1,408.02	Same-Sex Domestic Partner's CHILD ONLY	\$704.01	\$747.00	\$331.01	\$331.01	
Employee Plus Child, No Spouse/Domestic Partner	\$1,408.02	Same-Sex DP w/o Medicare, Plus DP Child	\$1,126.42	\$971.00	\$529.42	\$529.42	
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(re)	\$1,830.43	Same-Sex DP w/o Medicare, Plus DP Childre	\$1,126.42	\$971.00	\$529.42	\$529.42	
Employee Plus Domestic Partner With Medicare Plus Child(re)	\$1,830.43	Same-Sex DP with Medicare, Plus DP Child	\$1,126.42	\$971.00	\$529.42	\$529.42	
Employee Plus Children, No Spouse/Domestic Partner	\$1,830.43	Same-Sex DP with Medicare, Plus DP Childre	\$1,126.42	\$971.00	\$529.42	\$529.42	
		Same-Sex Domestic Partner's CHILDREN ON	\$1,126.42	\$971.00	\$529.42	\$529.42	
Kaiser Single 2 Party Family	Basic Rates \$742.72 \$1,485.44 \$1,931.07	Total Contributions			Kaiser		
		\$412.00 \$824.00 \$1,072.00					
		Market Value of DP Coverage			Imputed Income		
		Contributions			Post Tax Contrib.		
Employee Only	\$742.72	Same-Sex DP Only w/o Medicare	\$742.72	\$412.00	\$330.72	\$330.72	
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,485.44	Same-Sex DP Only with Medicare	\$742.72	\$824.00	\$330.72	\$330.72	
Employee Plus Domestic Partner With Medicare	\$1,485.44	Same-Sex Domestic Partner's CHILD ONLY	\$742.72	\$824.00	\$330.72	\$330.72	
Employee Plus Child, No Spouse/Domestic Partner	\$1,485.44	Same-Sex DP w/o Medicare, Plus DP Child	\$1,188.35	\$1,072.00	\$528.35	\$528.35	
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(re)	\$1,931.07	Same-Sex DP w/o Medicare, Plus DP Childre	\$1,188.35	\$1,072.00	\$528.35	\$528.35	
Employee Plus Domestic Partner With Medicare Plus Child(re)	\$1,931.07	Same-Sex DP with Medicare, Plus DP Child	\$1,188.35	\$1,072.00	\$528.35	\$528.35	
Employee Plus Children, No Spouse/Domestic Partner	\$1,931.07	Same-Sex DP with Medicare, Plus DP Childre	\$1,188.35	\$1,072.00	\$528.35	\$528.35	
		Same-Sex Domestic Partner's CHILDREN ON	\$1,188.35	\$1,072.00	\$528.35	\$528.35	
Anthem Select HMO Single 2 Party Family	Basic Rates \$657.33 \$1,314.66 \$1,709.06	Total Contributions			Anthem Select HMO		
		\$327.00 \$653.00 \$850.00					
		Market Value of DP Coverage			Imputed Income		
		Contributions			Post Tax Contrib.		
Employee Only	\$657.33	Same-Sex DP Only w/o Medicare	\$657.33	\$327.00	\$331.33	\$331.33	
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,314.66	Same-Sex DP Only with Medicare	\$657.33	\$653.00	\$331.33	\$331.33	
Employee Plus Domestic Partner With Medicare	\$1,314.66	Same-Sex Domestic Partner's CHILD ONLY	\$657.33	\$653.00	\$331.33	\$331.33	
Employee Plus Child, No Spouse/Domestic Partner	\$1,314.66	Same-Sex DP w/o Medicare, Plus DP Child	\$1,051.73	\$850.00	\$528.73	\$528.73	
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(re)	\$1,709.06	Same-Sex DP w/o Medicare, Plus DP Childre	\$1,051.73	\$850.00	\$528.73	\$528.73	
Employee Plus Domestic Partner With Medicare Plus Child(re)	\$1,709.06	Same-Sex DP with Medicare, Plus DP Child	\$1,051.73	\$850.00	\$528.73	\$528.73	
Employee Plus Children, No Spouse/Domestic Partner	\$1,709.06	Same-Sex DP with Medicare, Plus DP Childre	\$1,051.73	\$850.00	\$528.73	\$528.73	
		Same-Sex Domestic Partner's CHILDREN ON	\$1,051.73	\$850.00	\$528.73	\$528.73	
Anthem Traditional HMO Single 2 Party Family	Basic Rates \$728.41 \$1,456.82 \$1,893.87	Total Contributions			Anthem Traditional HMO		
		\$398.00 \$796.00 \$1,034.00					
		Market Value of DP Coverage			Imputed Income		
		Contributions			Post Tax Contrib.		
Employee Only	\$728.41	Same-Sex DP Only w/o Medicare	\$728.41	\$398.00	\$331.41	\$331.41	
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,456.82	Same-Sex DP Only with Medicare	\$728.41	\$796.00	\$331.41	\$331.41	
Employee Plus Domestic Partner With Medicare	\$1,456.82	Same-Sex Domestic Partner's CHILD ONLY	\$728.41	\$796.00	\$331.41	\$331.41	
Employee Plus Child, No Spouse/Domestic Partner	\$1,456.82	Same-Sex DP w/o Medicare, Plus DP Child	\$1,165.46	\$1,034.00	\$529.46	\$529.46	
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(re)	\$1,893.87	Same-Sex DP w/o Medicare, Plus DP Childre	\$1,165.46	\$1,034.00	\$529.46	\$529.46	
Employee Plus Domestic Partner With Medicare Plus Child(re)	\$1,893.87	Same-Sex DP with Medicare, Plus DP Child	\$1,165.46	\$1,034.00	\$529.46	\$529.46	
Employee Plus Children, No Spouse/Domestic Partner	\$1,893.87	Same-Sex DP with Medicare, Plus DP Childre	\$1,165.46	\$1,034.00	\$529.46	\$529.46	
		Same-Sex Domestic Partner's CHILDREN ON	\$1,165.46	\$1,034.00	\$529.46	\$529.46	

Employee Plus Children, No Spouse/Domestic Partner	\$1,893.87	Same-Sex Domestic Partner's CHILDREN ON	\$1,165.46	\$1,034.00	\$636.00	\$529.46	\$529.46
<b>Health Net SmartCare HMO</b>	<b>Basic Rates</b>			<b>Total Contributions</b>		<b>Health Net SmartCare HMO</b>	
Single	\$568.51			\$238.00			
2 Party	\$1,137.02			\$476.00			
Family	\$1,478.13			\$619.00			
		<b>Market Value of DP Coverage</b>	<b>Contributions</b>	<b>Post Tax Contrib.</b>		<b>Imputed Income</b>	
Employee Only	\$568.51	Same-Sex DP Only w/o Medicare	\$568.51	\$238.00			
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,137.02	Same-Sex DP Only with Medicare	\$568.51	\$476.00	\$238.00	\$330.51	\$330.51
Employee Plus Domestic Partner With Medicare	\$1,137.02	Same-Sex Domestic Partner's CHILD ONLY	\$568.51	\$476.00	\$238.00	\$330.51	\$330.51
Employee Plus Child, No Spouse/Domestic Partner	\$1,137.02	Same-Sex DP w/o Medicare, Plus DP Child	\$909.62	\$619.00	\$381.00	\$528.62	\$528.62
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(re	\$1,478.13	Same-Sex DP w/o Medicare, Plus DP Childre	\$909.62	\$619.00	\$381.00	\$528.62	\$528.62
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,478.13	Same-Sex DP with Medicare, Plus DP Child	\$909.62	\$619.00	\$381.00	\$528.62	\$528.62
Employee Plus Children, No Spouse/Domestic Partner	\$1,478.13	Same-Sex DP with Medicare, Plus DP Childre	\$909.62	\$619.00	\$381.00	\$528.62	\$528.62
		Same-Sex Domestic Partner's CHILDREN ON	\$909.62	\$619.00	\$381.00	\$528.62	\$528.62
<b>Health Net Salud HMO</b>	<b>Basic Rates</b>			<b>Total Contributions</b>		<b>Health Net Salud HMO</b>	
Single	\$538.59			\$208.00			
2 Party	\$1,077.18			\$416.00			
Family	\$1,400.33			\$541.00			
		<b>Market Value of DP Coverage</b>	<b>Contributions</b>	<b>Post Tax Contrib.</b>		<b>Imputed Income</b>	
Employee Only	\$538.59	Same-Sex DP Only w/o Medicare	\$538.59	\$208.00			
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,077.18	Same-Sex DP Only with Medicare	\$538.59	\$416.00	\$208.00	\$330.59	\$330.59
Employee Plus Domestic Partner With Medicare	\$1,077.18	Same-Sex Domestic Partner's CHILD ONLY	\$538.59	\$416.00	\$208.00	\$330.59	\$330.59
Employee Plus Child, No Spouse/Domestic Partner	\$1,077.18	Same-Sex DP w/o Medicare, Plus DP Child	\$861.74	\$541.00	\$333.00	\$528.74	\$528.74
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(re	\$1,400.33	Same-Sex DP w/o Medicare, Plus DP Childre	\$861.74	\$541.00	\$333.00	\$528.74	\$528.74
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,400.33	Same-Sex DP with Medicare, Plus DP Child	\$861.74	\$541.00	\$333.00	\$528.74	\$528.74
Employee Plus Children, No Spouse/Domestic Partner	\$1,400.33	Same-Sex DP with Medicare, Plus DP Childre	\$861.74	\$541.00	\$333.00	\$528.74	\$528.74
		Same-Sex Domestic Partner's CHILDREN ON	\$861.74	\$541.00	\$333.00	\$528.74	\$528.74
<b>United Healthcare HMO</b>	<b>Basic Rates</b>			<b>Total Contributions</b>		<b>United Healthcare HMO</b>	
Single	\$764.24			\$434.00			
2 Party	\$1,528.48			\$867.00			
Family	\$1,987.02			\$1,128.00			
		<b>Market Value of DP Coverage</b>	<b>Contributions</b>	<b>Post Tax Contrib.</b>		<b>Imputed Income</b>	
Employee Only	\$764.24	Same-Sex DP Only w/o Medicare	\$764.24	\$434.00			
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,528.48	Same-Sex DP Only with Medicare	\$764.24	\$867.00	\$433.00	\$331.24	\$331.24
Employee Plus Domestic Partner With Medicare	\$1,528.48	Same-Sex Domestic Partner's CHILD ONLY	\$764.24	\$867.00	\$433.00	\$331.24	\$331.24
Employee Plus Child, No Spouse/Domestic Partner	\$1,528.48	Same-Sex DP w/o Medicare, Plus DP Child	\$1,222.78	\$1,128.00	\$694.00	\$528.78	\$528.78
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(re	\$1,987.02	Same-Sex DP w/o Medicare, Plus DP Childre	\$1,222.78	\$1,128.00	\$694.00	\$528.78	\$528.78
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,987.02	Same-Sex DP with Medicare, Plus DP Child	\$1,222.78	\$1,128.00	\$694.00	\$528.78	\$528.78
Employee Plus Children, No Spouse/Domestic Partner	\$1,987.02	Same-Sex DP with Medicare, Plus DP Childre	\$1,222.78	\$1,128.00	\$694.00	\$528.78	\$528.78
		Same-Sex Domestic Partner's CHILDREN ON	\$1,222.78	\$1,128.00	\$694.00	\$528.78	\$528.78
<b>Sharp HMO</b>	<b>Basic Rates</b>			<b>Total Contributions</b>		<b>Sharp HMO</b>	
Single	\$538.59			\$208.00			
2 Party	\$1,077.18			\$416.00			
Family	\$1,400.33			\$541.00			
		<b>Market Value of DP Coverage</b>	<b>Contributions</b>	<b>Post Tax Contrib.</b>		<b>Imputed Income</b>	
Employee Only	\$538.59	Same-Sex DP Only w/o Medicare	\$538.59	\$208.00			
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,077.18	Same-Sex DP Only with Medicare	\$538.59	\$416.00	\$208.00	\$330.59	\$330.59
Employee Plus Domestic Partner With Medicare	\$1,077.18	Same-Sex Domestic Partner's CHILD ONLY	\$538.59	\$416.00	\$208.00	\$330.59	\$330.59
Employee Plus Child, No Spouse/Domestic Partner	\$1,077.18	Same-Sex DP w/o Medicare, Plus DP Child	\$861.74	\$541.00	\$333.00	\$528.74	\$528.74
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(re	\$1,400.33	Same-Sex DP w/o Medicare, Plus DP Childre	\$861.74	\$541.00	\$333.00	\$528.74	\$528.74
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,400.33	Same-Sex DP with Medicare, Plus DP Child	\$861.74	\$541.00	\$333.00	\$528.74	\$528.74
Employee Plus Children, No Spouse/Domestic Partner	\$1,400.33	Same-Sex DP with Medicare, Plus DP Childre	\$861.74	\$541.00	\$333.00	\$528.74	\$528.74
		Same-Sex Domestic Partner's CHILDREN ON	\$861.74	\$541.00	\$333.00	\$528.74	\$528.74

**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.