

Foothill-De Anza Community College District

August 16, 2013

Imputed Income Rates - 2014  
Part Time Faculty - With .60 to .67 Load  
Medical Only - Waive Dental/Vision

Active Employees Medical - CalPERS Rates		Imputed Income Calculations - Medical				
PERSCare	Basic Rates	Total Contributions			PERSCare	
Single	\$720.04	\$324.00				
2 Party	\$1,440.08	\$647.00				
Family	\$1,872.10	\$841.00				
		Market Value of DP Coverage	Contributions	Post Tax Contrib.	Imputed Income	
Employee Only	\$720.04		\$324.00			
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,440.08	Same-Sex DP Only w/o Medicare	\$720.04	\$647.00	\$323.00	\$397.04
Employee Plus Domestic Partner With Medicare	\$1,440.08	Same-Sex DP Only with Medicare	\$720.04	\$647.00	\$323.00	\$397.04
Employee Plus Child, No Spouse/Domestic Partner	\$1,440.08	Same-Sex Domestic Partner's CHILD ONLY	\$720.04	\$647.00	\$323.00	\$397.04
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(	\$1,872.10	Same-Sex DP w/o Medicare, Plus DP Child	\$1,152.06	\$841.00	\$517.00	\$635.06
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(ren)	\$1,872.10	Same-Sex DP w/o Medicare, Plus DP Childrer	\$1,152.06	\$841.00	\$517.00	\$635.06
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,872.10	Same-Sex DP with Medicare, Plus DP Child	\$1,152.06	\$841.00	\$517.00	\$635.06
Employee Plus Children, No Spouse/Domestic Partner	\$1,872.10	Same-Sex DP with Medicare, Plus DP Childre	\$1,152.06	\$841.00	\$517.00	\$635.06
		Same-Sex Domestic Partner's CHILDREN ONI	\$1,152.06	\$841.00	\$517.00	\$635.06
PERS Choice	Basic Rates	Total Contributions			PERS Choice	
Single	\$690.77	\$294.00				
2 Party	\$1,381.54	\$588.00				
Family	\$1,796.00	\$765.00				
		Market Value of DP Coverage	Contributions	Post Tax Contrib.	Imputed Income	
Employee Only	\$690.77		\$294.00			
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,381.54	Same-Sex DP Only w/o Medicare	\$690.77	\$588.00	\$294.00	\$396.77
Employee Plus Domestic Partner With Medicare	\$1,381.54	Same-Sex DP Only with Medicare	\$690.77	\$588.00	\$294.00	\$396.77
Employee Plus Child, No Spouse/Domestic Partner	\$1,381.54	Same-Sex Domestic Partner's CHILD ONLY	\$690.77	\$588.00	\$294.00	\$396.77
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(	\$1,796.00	Same-Sex DP w/o Medicare, Plus DP Child	\$1,105.23	\$765.00	\$471.00	\$634.23
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(ren)	\$1,796.00	Same-Sex DP w/o Medicare, Plus DP Childrer	\$1,105.23	\$765.00	\$471.00	\$634.23
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,796.00	Same-Sex DP with Medicare, Plus DP Child	\$1,105.23	\$765.00	\$471.00	\$634.23
Employee Plus Children, No Spouse/Domestic Partner	\$1,796.00	Same-Sex DP with Medicare, Plus DP Childre	\$1,105.23	\$765.00	\$471.00	\$634.23
		Same-Sex Domestic Partner's CHILDREN ONI	\$1,105.23	\$765.00	\$471.00	\$634.23
PERS Select	Basic Rates	Total Contributions			PERS Select	
Single	\$661.52	\$396.00				
2 Party	\$1,323.04	\$793.00				
Family	\$1,719.95	\$1,031.00				
		Market Value of DP Coverage	Contributions	Post Tax Contrib.	Imputed Income	
Employee Only	\$661.52		\$396.00			
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,323.04	Same-Sex DP Only w/o Medicare	\$661.52	\$793.00	\$397.00	\$264.52
Employee Plus Domestic Partner With Medicare	\$1,323.04	Same-Sex DP Only with Medicare	\$661.52	\$793.00	\$397.00	\$264.52
Employee Plus Child, No Spouse/Domestic Partner	\$1,323.04	Same-Sex Domestic Partner's CHILD ONLY	\$661.52	\$793.00	\$397.00	\$264.52
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(	\$1,719.95	Same-Sex DP w/o Medicare, Plus DP Child	\$1,058.43	\$1,031.00	\$635.00	\$423.43
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(ren)	\$1,719.95	Same-Sex DP w/o Medicare, Plus DP Childrer	\$1,058.43	\$1,031.00	\$635.00	\$423.43
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,719.95	Same-Sex DP with Medicare, Plus DP Child	\$1,058.43	\$1,031.00	\$635.00	\$423.43
Employee Plus Children, No Spouse/Domestic Partner	\$1,719.95	Same-Sex DP with Medicare, Plus DP Childre	\$1,058.43	\$1,031.00	\$635.00	\$423.43
		Same-Sex Domestic Partner's CHILDREN ONI	\$1,058.43	\$1,031.00	\$635.00	\$423.43
Blue Shield Access+	Basic Rates	Total Contributions			Blue Shield Access+	
Single	\$836.59	\$440.00				
2 Party	\$1,673.18	\$880.00				
Family	\$2,175.13	\$1,144.00				
		Market Value of DP Coverage	Contributions	Post Tax Contrib.	Imputed Income	
Employee Only	\$836.59		\$440.00			
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,673.18	Same-Sex DP Only w/o Medicare	\$836.59	\$880.00	\$440.00	\$396.59
Employee Plus Domestic Partner With Medicare	\$1,673.18	Same-Sex DP Only with Medicare	\$836.59	\$880.00	\$440.00	\$396.59
Employee Plus Child, No Spouse/Domestic Partner	\$1,673.18	Same-Sex Domestic Partner's CHILD ONLY	\$836.59	\$880.00	\$440.00	\$396.59
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(	\$2,175.13	Same-Sex DP w/o Medicare, Plus DP Child	\$1,338.54	\$1,144.00	\$704.00	\$634.54
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(ren)	\$2,175.13	Same-Sex DP w/o Medicare, Plus DP Childrer	\$1,338.54	\$1,144.00	\$704.00	\$634.54
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$2,175.13	Same-Sex DP with Medicare, Plus DP Child	\$1,338.54	\$1,144.00	\$704.00	\$634.54
Employee Plus Children, No Spouse/Domestic Partner	\$2,175.13	Same-Sex DP with Medicare, Plus DP Childre	\$1,338.54	\$1,144.00	\$704.00	\$634.54
		Same-Sex Domestic Partner's CHILDREN ONI	\$1,338.54	\$1,144.00	\$704.00	\$634.54
Blue Shield NetValue	Basic Rates	Total Contributions			Blue Shield NetValue	
Single	\$704.01	\$341.00				
2 Party	\$1,408.02	\$683.00				
Family	\$1,830.43	\$888.00				
		Market Value of DP Coverage	Contributions	Post Tax Contrib.	Imputed Income	
Employee Only	\$704.01		\$341.00			
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,408.02	Same-Sex DP Only w/o Medicare	\$704.01	\$683.00	\$342.00	\$362.01
Employee Plus Domestic Partner With Medicare	\$1,408.02	Same-Sex DP Only with Medicare	\$704.01	\$683.00	\$342.00	\$362.01
Employee Plus Child, No Spouse/Domestic Partner	\$1,408.02	Same-Sex Domestic Partner's CHILD ONLY	\$704.01	\$683.00	\$342.00	\$362.01
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(	\$1,830.43	Same-Sex DP w/o Medicare, Plus DP Child	\$1,126.42	\$888.00	\$547.00	\$579.42
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(ren)	\$1,830.43	Same-Sex DP w/o Medicare, Plus DP Childrer	\$1,126.42	\$888.00	\$547.00	\$579.42
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,830.43	Same-Sex DP with Medicare, Plus DP Child	\$1,126.42	\$888.00	\$547.00	\$579.42
Employee Plus Children, No Spouse/Domestic Partner	\$1,830.43	Same-Sex DP with Medicare, Plus DP Childre	\$1,126.42	\$888.00	\$547.00	\$579.42
		Same-Sex Domestic Partner's CHILDREN ONI	\$1,126.42	\$888.00	\$547.00	\$579.42
Kaiser	Basic Rates	Total Contributions			Kaiser	
Single	\$742.72	\$346.00				
2 Party	\$1,485.44	\$692.00				
Family	\$1,931.07	\$900.00				
		Market Value of DP Coverage	Contributions	Post Tax Contrib.	Imputed Income	
Employee Only	\$742.72		\$346.00			
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,485.44	Same-Sex DP Only w/o Medicare	\$742.72	\$692.00	\$346.00	\$396.72
Employee Plus Domestic Partner With Medicare	\$1,485.44	Same-Sex DP Only with Medicare	\$742.72	\$692.00	\$346.00	\$396.72
Employee Plus Child, No Spouse/Domestic Partner	\$1,485.44	Same-Sex Domestic Partner's CHILD ONLY	\$742.72	\$692.00	\$346.00	\$396.72
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(	\$1,931.07	Same-Sex DP w/o Medicare, Plus DP Child	\$1,188.35	\$900.00	\$554.00	\$634.35
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(ren)	\$1,931.07	Same-Sex DP w/o Medicare, Plus DP Childrer	\$1,188.35	\$900.00	\$554.00	\$634.35
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,931.07	Same-Sex DP with Medicare, Plus DP Child	\$1,188.35	\$900.00	\$554.00	\$634.35
Employee Plus Children, No Spouse/Domestic Partner	\$1,931.07	Same-Sex DP with Medicare, Plus DP Childre	\$1,188.35	\$900.00	\$554.00	\$634.35
		Same-Sex Domestic Partner's CHILDREN ONI	\$1,188.35	\$900.00	\$554.00	\$634.35
Anthem Select HMO	Basic Rates	Total Contributions			Anthem Select HMO	
Single	\$657.33	\$261.00				
2 Party	\$1,314.66	\$521.00				
Family	\$1,709.06	\$678.00				
		Market Value of DP Coverage	Contributions	Post Tax Contrib.	Imputed Income	
Employee Only	\$657.33		\$261.00			
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,314.66	Same-Sex DP Only w/o Medicare	\$657.33	\$521.00	\$260.00	\$397.33
Employee Plus Domestic Partner With Medicare	\$1,314.66	Same-Sex DP Only with Medicare	\$657.33	\$521.00	\$260.00	\$397.33
Employee Plus Child, No Spouse/Domestic Partner	\$1,314.66	Same-Sex Domestic Partner's CHILD ONLY	\$657.33	\$521.00	\$260.00	\$397.33
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(	\$1,709.06	Same-Sex DP w/o Medicare, Plus DP Child	\$1,051.73	\$678.00	\$417.00	\$634.73
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(ren)	\$1,709.06	Same-Sex DP w/o Medicare, Plus DP Childrer	\$1,051.73	\$678.00	\$417.00	\$634.73
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,709.06	Same-Sex DP with Medicare, Plus DP Child	\$1,051.73	\$678.00	\$417.00	\$634.73
Employee Plus Children, No Spouse/Domestic Partner	\$1,709.06	Same-Sex DP with Medicare, Plus DP Childre	\$1,051.73	\$678.00	\$417.00	\$634.73
		Same-Sex Domestic Partner's CHILDREN ONI	\$1,051.73	\$678.00	\$417.00	\$634.73
Anthem Traditional HMO	Basic Rates	Total Contributions			Anthem Traditional HMO	
Single	\$728.41	\$332.00				
2 Party	\$1,456.82	\$663.00				
Family	\$1,893.87	\$862.00				
		Market Value of DP Coverage	Contributions	Post Tax Contrib.	Imputed Income	
Employee Only	\$728.41		\$332.00			
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,456.82	Same-Sex DP Only w/o Medicare	\$728.41	\$663.00	\$331.00	\$397.41
Employee Plus Domestic Partner With Medicare	\$1,456.82	Same-Sex DP Only with Medicare	\$728.41	\$663.00	\$331.00	\$397.41
Employee Plus Child, No Spouse/Domestic Partner	\$1,456.82	Same-Sex Domestic Partner's CHILD ONLY	\$728.41	\$663.00	\$331.00	\$397.41

Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(	\$1,893.87	Same-Sex DP w/o Medicare, Plus DP Child	\$1,165.46	\$862.00	\$530.00	\$635.46	\$635.46
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,893.87	Same-Sex DP w/o Medicare, Plus DP Childrer	\$1,165.46	\$862.00	\$530.00	\$635.46	\$635.46
Employee Plus Children, No Spouse/Domestic Partner	\$1,893.87	Same-Sex DP with Medicare, Plus DP Child	\$1,165.46	\$862.00	\$530.00	\$635.46	\$635.46
		Same-Sex Domestic Partner's CHILDREN ONI	\$1,165.46	\$862.00	\$530.00	\$635.46	\$635.46
<b>Health Net SmartCare HMO</b>	<b>Basic Rates</b>			<b>Total Contributions</b>		<b>Health Net SmartCare HMO</b>	
Single	\$568.51			\$172.00			
2 Party	\$1,137.02			\$344.00			
Family	\$1,478.13			\$447.00			
		<b>Market Value of DP Coverage</b>		<b>Contributions</b>	<b>Post Tax Contrib.</b>	<b>Imputed Income</b>	
Employee Only	\$568.51			\$172.00			
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,137.02	Same-Sex DP Only w/o Medicare	\$568.51	\$344.00	\$172.00	\$396.51	\$396.51
Employee Plus Domestic Partner With Medicare	\$1,137.02	Same-Sex DP Only with Medicare	\$568.51	\$344.00	\$172.00	\$396.51	\$396.51
Employee Plus Child, No Spouse/Domestic Partner	\$1,137.02	Same-Sex Domestic Partner's CHILD ONLY	\$568.51	\$344.00	\$172.00	\$396.51	\$396.51
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(	\$1,478.13	Same-Sex DP w/o Medicare, Plus DP Child	\$909.62	\$447.00	\$275.00	\$634.62	\$634.62
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,478.13	Same-Sex DP w/o Medicare, Plus DP Childrer	\$909.62	\$447.00	\$275.00	\$634.62	\$634.62
Employee Plus Children, No Spouse/Domestic Partner	\$1,478.13	Same-Sex DP with Medicare, Plus DP Child	\$909.62	\$447.00	\$275.00	\$634.62	\$634.62
		Same-Sex DP with Medicare, Plus DP Childre	\$909.62	\$447.00	\$275.00	\$634.62	\$634.62
		Same-Sex Domestic Partner's CHILDREN ONI	\$909.62	\$447.00	\$275.00	\$634.62	\$634.62
<b>Health Net Salud HMO</b>	<b>Basic Rates</b>			<b>Total Contributions</b>		<b>Health Net Salud HMO</b>	
Single	\$538.59			\$142.00			
2 Party	\$1,077.18			\$284.00			
Family	\$1,400.33			\$369.00			
		<b>Market Value of DP Coverage</b>		<b>Contributions</b>	<b>Post Tax Contrib.</b>	<b>Imputed Income</b>	
Employee Only	\$538.59			\$142.00			
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,077.18	Same-Sex DP Only w/o Medicare	\$538.59	\$284.00	\$142.00	\$396.59	\$396.59
Employee Plus Domestic Partner With Medicare	\$1,077.18	Same-Sex DP Only with Medicare	\$538.59	\$284.00	\$142.00	\$396.59	\$396.59
Employee Plus Child, No Spouse/Domestic Partner	\$1,077.18	Same-Sex Domestic Partner's CHILD ONLY	\$538.59	\$284.00	\$142.00	\$396.59	\$396.59
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(	\$1,400.33	Same-Sex DP w/o Medicare, Plus DP Child	\$861.74	\$369.00	\$227.00	\$634.74	\$634.74
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,400.33	Same-Sex DP w/o Medicare, Plus DP Childrer	\$861.74	\$369.00	\$227.00	\$634.74	\$634.74
Employee Plus Children, No Spouse/Domestic Partner	\$1,400.33	Same-Sex DP with Medicare, Plus DP Child	\$861.74	\$369.00	\$227.00	\$634.74	\$634.74
		Same-Sex DP with Medicare, Plus DP Childre	\$861.74	\$369.00	\$227.00	\$634.74	\$634.74
		Same-Sex Domestic Partner's CHILDREN ONI	\$861.74	\$369.00	\$227.00	\$634.74	\$634.74
<b>United Healthcare HMO</b>	<b>Basic Rates</b>			<b>Total Contributions</b>		<b>United Healthcare HMO</b>	
Single	\$764.24			\$368.00			
2 Party	\$1,528.48			\$735.00			
Family	\$1,987.02			\$956.00			
		<b>Market Value of DP Coverage</b>		<b>Contributions</b>	<b>Post Tax Contrib.</b>	<b>Imputed Income</b>	
Employee Only	\$764.24			\$368.00			
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,528.48	Same-Sex DP Only w/o Medicare	\$764.24	\$735.00	\$367.00	\$397.24	\$397.24
Employee Plus Domestic Partner With Medicare	\$1,528.48	Same-Sex DP Only with Medicare	\$764.24	\$735.00	\$367.00	\$397.24	\$397.24
Employee Plus Child, No Spouse/Domestic Partner	\$1,528.48	Same-Sex Domestic Partner's CHILD ONLY	\$764.24	\$735.00	\$367.00	\$397.24	\$397.24
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(	\$1,987.02	Same-Sex DP w/o Medicare, Plus DP Child	\$1,222.78	\$956.00	\$588.00	\$634.78	\$634.78
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,987.02	Same-Sex DP w/o Medicare, Plus DP Childrer	\$1,222.78	\$956.00	\$588.00	\$634.78	\$634.78
Employee Plus Children, No Spouse/Domestic Partner	\$1,987.02	Same-Sex DP with Medicare, Plus DP Child	\$1,222.78	\$956.00	\$588.00	\$634.78	\$634.78
		Same-Sex DP with Medicare, Plus DP Childre	\$1,222.78	\$956.00	\$588.00	\$634.78	\$634.78
		Same-Sex Domestic Partner's CHILDREN ONI	\$1,222.78	\$956.00	\$588.00	\$634.78	\$634.78
<b>Sharp HMO</b>	<b>Basic Rates</b>			<b>Total Contributions</b>		<b>Sharp HMO</b>	
Single	\$538.59			\$142.00			
2 Party	\$1,077.18			\$284.00			
Family	\$1,400.33			\$369.00			
		<b>Market Value of DP Coverage</b>		<b>Contributions</b>	<b>Post Tax Contrib.</b>	<b>Imputed Income</b>	
Employee Only	\$538.59			\$142.00			
Employee Plus Spouse/Domestic Partner Without Medicare	\$1,077.18	Same-Sex DP Only w/o Medicare	\$538.59	\$284.00	\$142.00	\$396.59	\$396.59
Employee Plus Domestic Partner With Medicare	\$1,077.18	Same-Sex DP Only with Medicare	\$538.59	\$284.00	\$142.00	\$396.59	\$396.59
Employee Plus Child, No Spouse/Domestic Partner	\$1,077.18	Same-Sex Domestic Partner's CHILD ONLY	\$538.59	\$284.00	\$142.00	\$396.59	\$396.59
Employee Plus Spouse/Domestic Partner Without Medicare Plus Child(	\$1,400.33	Same-Sex DP w/o Medicare, Plus DP Child	\$861.74	\$369.00	\$227.00	\$634.74	\$634.74
Employee Plus Domestic Partner With Medicare Plus Child(ren)	\$1,400.33	Same-Sex DP w/o Medicare, Plus DP Childrer	\$861.74	\$369.00	\$227.00	\$634.74	\$634.74
Employee Plus Children, No Spouse/Domestic Partner	\$1,400.33	Same-Sex DP with Medicare, Plus DP Child	\$861.74	\$369.00	\$227.00	\$634.74	\$634.74
		Same-Sex DP with Medicare, Plus DP Childre	\$861.74	\$369.00	\$227.00	\$634.74	\$634.74
		Same-Sex Domestic Partner's CHILDREN ONI	\$861.74	\$369.00	\$227.00	\$634.74	\$634.74

**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.