

MIAMI-DADE COUNTY 2017 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, PBA Rank & File/Supervisory and IAFF)

Tier		2017 Biweekly Premium	2017 Imputed Income (BW)
AvMed POS	Employee + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 285.86	\$ 294.92
	Employee + Domestic Partner	\$ 344.54	\$ 338.21
	Employee + Family (includes DP, DP Child and/or 26+ Chld)	\$ 595.59	\$ 523.27
AvMed High HMO	Employee + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 180.17	\$ 210.40
	Employee + Domestic Partner	\$ 208.35	\$ 233.54
	Employee + Family (includes DP, DP Child and/or 26+ Chld)	\$ 287.77	\$ 306.91
AvMed Select HMO	Employee + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 141.00	\$ 150.09
	Employee + Domestic Partner	\$ 166.00	\$ 172.84
	Employee + Family (includes DP, DP Child and/or 26+ Chld)	\$ 236.00	\$ 244.92
AvMed MDC Jackson First and Pilot HMO	Employee + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 112.02	\$ 149.10
	Employee + Domestic Partner	\$ 134.71	\$ 171.77
	Employee + Family (includes DP, DP Child and/or 26+ Chld)	\$ 197.84	\$ 243.61

Non-Redesign Plans

(Applicable to AFSCME Water & Sewer and Transport Workers Union)

Tier		2017 Biweekly Premium	2017 Imputed Income (BW)
AvMed POS	Employee + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 285.86	\$ 227.65
	Employee + Domestic Partner	\$ 344.54	\$ 274.40
	Employee + Family (includes DP, DP Child and/or 26+ Chld)	\$ 595.59	\$ 474.29
AvMed High HMO	Employee + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 180.17	\$ 143.50
	Employee + Domestic Partner	\$ 208.35	\$ 168.39
	Employee + Family (includes DP, DP Child and/or 26+ Chld)	\$ 287.77	\$ 246.95
AvMed Low HMO	Employee + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 169.83	\$ 134.71
	Employee + Domestic Partner	\$ 196.42	\$ 158.07
	Employee + Family (includes DP, DP Child and/or 26+ Chld)	\$ 271.36	\$ 231.81
AvMed Jackson First Pilot HMO (Only Transport Workers Union)	Employee + Child(ren) (includes DP Child and/or 26+ Chld)	\$ 112.02	\$ 149.10
	Employee + Domestic Partner	\$ 134.71	\$ 171.77
	Employee + Family (includes DP, DP Child and/or 26+ Chld)	\$ 197.84	\$ 243.61