

# Northern California Soft Drink Industry and Teamsters Health & Welfare Trust

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March 2021

**TO: All Participating Health & Welfare Employers**

**FROM: Administrative Office**

**SUBJECT: Domestic Partner Coverage  
Imputed Income Rates Effective January 1, 2021**

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Dear Employer:

As you are aware, the Northern California Soft Drink Industry and Teamsters Health & Welfare Trust makes Domestic Partner coverage available to eligible employees of Participating Employers.

Participating Employers are required to include on the employee's W-2 statement as taxable income to the employee, the fair market value of coverage afforded to a Participant's enrolled Domestic Partner. The employer is responsible for paying any applicable payroll taxes related to the taxable income shown on the Participant's annual W-2 statement.

The determined fair market value of benefits for the 2021 tax year are shown on the table below.

<b>With Indemnity Dental &amp; Vision</b>	<b>Enhanced PPO</b>	<b>Basic PPO</b>	<b>Kaiser</b>
Domestic Partner	\$541	\$468	\$573
Domestic Partner with Children	\$990	\$856	\$1,049

<b>With UHC Prepaid Dental &amp; Vision</b>	<b>Enhanced PPO</b>	<b>Basic PPO</b>	<b>Kaiser</b>
Domestic Partner	\$519	\$444	\$556
Domestic Partner with Children	\$950	\$813	\$1,017

If you have any questions regarding this information, or to inquire as to whether you have any employees with enrolled Domestic Partners, please contact the Trust Fund Office at (855) 690-7250.