

2027 DOMESTIC PARTNER RATES

Note: Imputed income represents the taxable segment of the domestic partner premium. This amount will be recognized as income for tax purposes and will be subjected to taxation accordingly, including the domestic partner portion of the premium.

Cigna Medical Plans

	EE PRE-TAX PORTION OF SEMI- MONTHLY COST	EE POST-TAX PORTION OF SEMI- MONTHLY COST	IMPUTED INCOME TO COVER DP SEMI- MONTHLY
CIGNA EPO Premier			
Employee + DP	\$86.50	\$132.00	\$441.58
Employee + Child(ren) + DP	\$196.50	\$130.50	\$556.95
Employee + DP + DP Child(ren)	\$86.50	\$240.50	\$904.62
CIGNA PPO Select			
Employee + DP	\$107.50	\$140.50	\$422.63
Employee + Child(ren) + DP	\$223.50	\$147.50	\$524.14
Employee + DP + DP Child(ren)	\$107.50	\$263.50	\$858.04
CIGNA HDHP SmartChoice			
Employee + DP	\$37.50	\$116.50	\$349.21
Employee + Child(ren) + DP	\$138.50	\$92.00	\$465.86
Employee + DP + DP Child(ren)	\$37.50	\$193.00	\$736.90

2027 DOMESTIC PARTNER RATES

Cigna Medical Plans – Limited Abortion

	EE PRE-TAX PORTION OF SEMI- MONTHLY COST	EE POST-TAX PORTION OF SEMI- MONTHLY COST	IMPUTED INCOME TO COVER DP SEMI- MONTHLY
CIGNA EPO Premier			
Employee + DP	\$86.50	\$132.00	\$427.76
Employee + Child(ren) + DP	\$196.50	\$130.50	\$537.13
Employee + DP + DP Child(ren)	\$86.50	\$240.50	\$874.34
CIGNA PPO Select			
Employee + DP	\$107.50	\$140.50	\$429.65
Employee + Child(ren) + DP	\$223.50	\$147.50	\$535.84
Employee + DP + DP Child(ren)	\$107.50	\$263.50	\$874.79
CIGNA HDHP SmartChoice			
Employee + DP	\$37.50	\$116.50	\$346.43
Employee + Child(ren) + DP	\$138.50	\$92.00	\$462.53
Employee + DP + DP Child(ren)	\$37.50	\$193.00	\$731.35



2027 DOMESTIC PARTNER RATES

Cigna Dental Plans

	EE PRE-TAX PORTION OF SEMI- MONTHLY COST	EE POST-TAX PORTION OF SEMI- MONTHLY COST	IMPUTED INCOME TO COVER DP SEMI- MONTHLY
Dental PPO			
Employee + DP	\$6.00	\$5.50	\$16.79
Employee + Child(ren) + DP	\$15.00	\$7.50	\$22.32
Employee + DP + DP Child(ren)	\$6.00	\$16.50	\$48.40
Dental PPO Plus			
Employee + DP	\$8.50	\$8.50	\$16.87
Employee + Child(ren) + DP	\$22.00	\$11.00	\$22.92
Employee + DP + DP Child(ren)	\$8.50	\$24.50	\$49.33



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Vision Plans

	EE PRE-TAX PORTION OF SEMI- MONTHLY COST	EE POST-TAX PORTION OF SEMI- MONTHLY COST	IMPUTED INCOME TO COVER DP SEMI- MONTHLY
VSP VISION PLAN			
Employee + DP	\$2.32	\$1.39	\$0.00
Employee + Child(ren) + DP	\$4.05	\$2.06	\$0.00
Employee + DP + DP Child(ren)	\$2.32	\$3.79	\$0.00
VSP VISION PLUS PLAN			
Employee + DP	\$6.82	\$4.09	\$0.00
Employee + Child(ren) + DP	\$11.15	\$6.82	\$0.00
Employee + DP + DP Child(ren)	\$6.82	\$11.15	\$0.00

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