

**2012 Contribution and Tax Treatment of
Same Sex Spouse and Domestic Partner Benefits**

Full Time

<i>Individual adding Domestic Partner</i>	Pre-Tax Contribution by Employee		After-Tax Contribution by Employee		Amount Treated as Taxable Income	
	Semi- Monthly	Weekly	Semi- Monthly	Weekly	Semi- Monthly	Weekly
PPO	\$112.78	\$56.39	\$129.71	\$64.85	\$333.52	\$166.76
HMO	\$82.84	\$41.42	\$95.26	\$47.63	\$244.97	\$122.48
Best Buy HMO	\$45.40	\$22.70	\$52.24	\$26.12	\$264.26	\$132.13
Delta Premier	\$7.32	\$3.66	\$13.92	\$7.45	\$25.88	\$12.94
Delta Care	\$6.10	\$3.05	\$9.00	\$4.50	\$15.65	\$7.82

Part Time

<i>Individual adding Domestic Partner</i>	Pre-Tax Contribution by Employee		After-Tax Contribution by Employee		Amount Treated as Taxable Income	
	Semi- Monthly	Weekly	Semi- Monthly	Weekly	Semi- Monthly	Weekly
PPO	\$155.48	\$77.74	\$178.80	\$89.40	\$284.42	\$142.21
HMO	\$114.18	\$57.09	\$131.34	\$65.67	\$208.89	\$104.44
Best Buy HMO	\$61.92	\$30.96	\$71.20	\$35.60	\$245.30	\$122.65
Delta Premier	\$9.34	\$4.67	\$18.96	\$9.48	\$21.82	\$10.91
Delta Care	\$7.78	\$3.89	\$11.44	\$5.72	\$13.20	\$6.60

Full Time

<i>Individual + Child adding Domestic Partner</i>	Pre-Tax Contribution by Employee		After-Tax Contribution by Employee		Amount Treated as Taxable Income	
	Semi- Monthly	Weekly	Semi- Monthly	Weekly	Semi- Monthly	Weekly
PPO	\$219.92	\$109.96	\$73.32	\$36.66	\$188.50	\$94.25
HMO	\$161.52	\$80.76	\$53.84	\$26.92	\$138.46	\$69.23
Best Buy HMO	\$88.54	\$44.27	\$29.53	\$14.76	\$149.36	\$74.68
Delta Premier	\$22.22	\$11.11	\$0	\$0	\$12.77	\$6.39
Delta Care	\$15.10	\$7.55	\$0	\$0	\$10.63	\$5.32

Part Time

<i>Individual + Child adding Domestic Partner</i>	Pre-Tax Contribution by Employee		After-Tax Contribution by Employee		Amount Treated as Taxable Income	
	Semi- Monthly	Weekly	Semi- Monthly	Weekly	Semi- Monthly	Weekly
PPO	\$303.18	\$151.59	\$101.06	\$50.53	\$160.76	\$80.38
HMO	\$222.68	\$111.34	\$74.22	\$37.11	\$118.08	\$59.04
Best Buy HMO	\$120.74	\$60.37	\$40.26	\$20.13	\$138.63	\$69.31
Delta Premier	\$28.30	\$14.15	\$0	\$0	\$10.75	\$5.38
Delta Care	\$19.22	\$9.61	\$0	\$0	\$8.95	\$4.48