

**2011 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	\$93.51	\$46.75	\$107.53	\$53.77	\$298.17	\$149.08
HMO	\$68.66	\$34.33	\$79.00	\$39.50	\$218.97	\$109.49
Best Buy HMO	\$36.17	\$18.08	\$41.57	\$20.79	\$235.62	\$117.81
Delta Premier	\$6.86	\$3.43	\$13.92	\$6.96	\$25.86	\$12.93
Delta Care	\$5.85	\$2.93	\$8.62	\$4.31	\$16.03	\$8.01

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	\$130.88	\$65.43	\$150.51	\$75.26	\$255.19	\$127.59
HMO	\$96.12	\$48.07	\$110.55	\$55.27	\$187.43	\$93.71
Best Buy HMO	\$50.62	\$25.31	\$58.21	\$29.10	\$218.98	\$109.49
Delta Premier	\$8.82	\$4.41	\$17.90	\$8.95	\$21.88	\$10.94
Delta Care	\$7.53	\$3.76	\$11.09	\$5.55	\$13.55	\$6.78

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	\$182.32	\$91.16	\$60.82	\$30.41	\$168.49	\$84.24
HMO	\$133.93	\$66.96	\$44.63	\$22.32	\$123.79	\$61.89
Best Buy HMO	\$70.51	\$35.25	\$23.50	\$11.75	\$133.17	\$66.59
Delta Premier	\$20.78	\$10.39	\$0	\$0	\$12.74	\$6.37
Delta Care	\$14.47	\$7.23	\$0	\$0	\$10.88	\$5.44

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	\$255.22	\$127.61	\$85.07	\$42.53	\$144.23	\$72.12
HMO	\$187.45	\$93.73	\$62.47	\$31.23	\$105.94	\$52.97
Best Buy HMO	\$98.71	\$49.35	\$32.89	\$16.45	\$123.77	\$61.89
Delta Premier	\$26.72	\$13.36	\$0	\$0	\$10.78	\$5.39
Delta Care	\$18.62	\$7.23	\$0	\$0	\$9.20	\$4.60