

Domestic Partner Benefit Values

Regular Employees



King County

Benefits, Payroll and
Retirement Operations

When you cover a domestic partner and/or the domestic partner's children on your medical, dental and/or vision coverage, the IRS taxes you on the value of the coverage. This value is added to the salary shown on your paycheck (and W-2 at the end of the year), Federal income and Social Security (FICA) taxes are withheld on the higher salary amount, and then the value is subtracted from your salary.

Premiums are required to cover adult children (age 23-25) on dental/vision coverage plans. The value of this coverage is not taxed since premiums are being paid. Deductions for adult children premiums are taken through payroll deductions.

Plan	2024 Monthly Taxable Values	2025 Monthly Taxable Values
KingCare + DDWA + VSP		
– Domestic Partner	\$1,019.72	\$1,090.24
– Domestic Partner's Child(ren)	\$815.78	\$872.19
– Domestic Partner & Child(ren)	\$1,835.50	\$1,962.43
– Domestic Partner's Adult Child(ren)	\$815.78	\$872.19
– Domestic Partner & Adult Child(ren)	\$1,835.50	\$1,962.43
KingCare Select + DDWA + VSP		
– Domestic Partner	\$949.60	\$1,013.47
– Domestic Partner's Child(ren)	\$759.68	\$810.78
– Domestic Partner & Child(ren)	\$1,709.28	\$1,824.25
– Domestic Partner's Adult Child(ren)	\$759.68	\$810.78
– Domestic Partner & Adult Child(ren)	\$1,709.28	\$1,824.25
SmartCare + DDWA + VSP		
– Domestic Partner	\$792.88	\$877.25
– Domestic Partner's Child(ren)	\$634.30	\$701.80
– Domestic Partner & Child(ren)	\$1,427.18	\$1,579.05
– Domestic Partner's Adult Child(ren)	\$634.30	\$701.80
– Domestic Partner & Adult Child(ren)	\$1,427.18	\$1,579.05
DDWA + VSP Only		
– Domestic Partner	\$82.85	\$85.05
– Domestic Partner's Child(ren)	\$66.28	\$68.04
– Domestic Partner & Child(ren)	\$149.13	\$153.09
– Domestic Partner's Adult Child(ren)	\$66.28	\$68.04
– Domestic Partner & Adult Child(ren)	\$149.13	\$153.09
KingCare + Cigna Dental HMO + VSP		
– Domestic Partner	\$966.93	\$1,035.21
– Domestic Partner's Child(ren)	\$780.59	\$835.21
– Domestic Partner & Child(ren)	\$1,753.32	\$1,876.22
– Domestic Partner's Adult Child(ren)	\$780.59	\$835.21
– Domestic Partner & Adult Child(ren)	\$1,753.32	\$1,876.22
KingCare Select + Cigna Dental HMO + VSP		

Plan	2024 Monthly Taxable Values	2025 Monthly Taxable Values
- Domestic Partner	\$896.81	\$958.44
- Domestic Partner's Child(ren)	\$724.49	\$773.80
- Domestic Partner & Child(ren)	\$1,627.10	\$1,738.04
- Domestic Partner's Adult Child(ren)	\$724.49	\$773.80
- Domestic Partner & Adult Child(ren)	\$1,627.10	\$1,738.04
SmartCare + Cigna Dental HMO + VSP		
- Domestic Partner	\$740.09	\$822.22
- Domestic Partner's Child(ren)	\$599.11	\$664.82
- Domestic Partner & Child(ren)	\$1,345.00	\$1,492.84
- Domestic Partner's Adult Child(ren)	\$599.11	\$664.82
- Domestic Partner & Adult Child(ren)	\$1,345.00	\$1,492.84
Cigna Dental HMO + VSP Only		
- Domestic Partner	\$30.06	\$30.02
- Domestic Partner's Child(ren)	\$31.09	\$31.06
- Domestic Partner & Child(ren)	\$66.95	\$66.88
- Domestic Partner's Adult Child(ren)	\$31.09	\$31.06
- Domestic Partner & Adult Child(ren)	\$66.95	\$66.88