

Oracle US Benefits

2025 prices for domestic partners

INSTRUCTIONS: You may choose to cover your eligible same or opposite sex domestic partner and their children as a dependent on your medical, dental, vision, and dependent life insurance plan. Click [here](#) for more information about domestic partner coverage.

When covering your domestic partner, the following applies

- The medical, dental, vision plan cost for you and your children (including your domestic partner’s children) are pre-tax
- IRS rules generally require that you pay for domestic partner coverage on an after-tax basis
- When your domestic partner is not a legal tax dependent, the value of your domestic partner’s health care coverage is considered taxable income and referred to as “imputed income”¹
- Imputed income is reported on your paycheck and W-2
- **Contact Medicare before your Domestic Partner attains age 65 as Medicare rules will differ.**

UnitedHealthcare Medical Plans

Per pay period prices & imputed income

Plan Names	Pre-Tax	After-Tax	Imputed Income
UHC Premium PPO	\$137	\$150	\$490
UHC Medium PPO	\$42	\$93	\$345
UHC EPO	\$75	\$138	\$403
Hawaii EPO	\$16	\$197	\$344
HSA Medical Plan	\$19	\$49	\$303
HPHC Passport	\$75	\$138	\$403

¹ If you pay for health insurance for your domestic partner that is not a legal dependent as defined by the Internal Revenue Service (IRS), the estimated fair market value (FMV) of the health insurance is taxable income to the employee and referred to as “imputed income.”



Kaiser Permanente HMO Medical Plans

Per pay period prices & imputed income

Plan Names	Pre-Tax	After-Tax	Imputed Income
Kaiser California ²	\$50	\$101	\$385
Kaiser Mid-Atlantic	\$59	\$87	\$272
Kaiser Atlanta	\$60	\$94	\$401
Kaiser Colorado	\$55	\$113	\$365
Kaiser Oregon	\$58	\$93	\$384
Kaiser Washington	\$180	\$243	\$107

Vision Plans

Per pay period prices & imputed income

Plan Names	Pre-Tax	After-Tax	Imputed Income
Vision Plan I	\$0	\$0	\$5
Vision Plan II	\$4	\$6	\$4

Dental Plans

Per pay period prices & imputed income

Plan Names	Pre-Tax	After-Tax	Imputed Income
Dental Plan I	\$0	\$0	\$21
Dental Plan II	\$2	\$4	\$22

² Applies to Northern and Southern California Kaiser Permanente regions

