

2026 Health Benefits Coverage Values for Non-IRS Tax Dependents: Domestic Partner and Domestic Partner's Dependent Children

If your domestic partner and/or your partner's dependent children do not qualify as **your** IRS tax dependents, you will be taxed on the **value** of the City-paid portion of their medical, dental, and vision coverage, as required by IRS regulations. The following amounts will be listed on your paycheck as taxable income and are subject to federal income and Social Security tax withholding. These values have been adjusted to reflect the premium deductions taken after tax, so you are not being taxed twice.

MOST Plans – 2026

MOST Plans Coverage Value with Delta Dental of Washington

2026 Monthly Taxable Values of City Coverage		
Coverage	Domestic Partner Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$1,119.45	\$935.87
Traditional Plan	\$1,021.24	\$842.87
KP Standard Plan	\$826.48	\$702.39
KP Deductible Plan	\$777.24	\$647.32
DDWA	\$59.62	\$41.74
Basic Vision	\$4.53	\$3.17
Buy-Up Vision	\$10.25	\$7.18
Total Taxable Value with DDWA & VSP Basic Plan		
Preventive Plan	\$1,183.60	\$980.78
Traditional Plan	\$1,085.39	\$887.78
KP Standard Plan	\$890.63	\$747.30
KP Deductible Plan	\$841.39	\$692.23
Total Taxable Value with DDWA & VSP Buy-Up Plan		
Preventive Plan	\$1,189.32	\$984.79
Traditional Plan	\$1,091.11	\$891.79
KP Standard Plan	\$896.35	\$751.31
KP Deductible Plan	\$847.11	\$696.24

MOST Plans Coverage Value with Dental Health Services

Coverage	Domestic Partner Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$1,119.45	\$935.87
Traditional Plan	\$1,021.24	\$842.87
KP Standard Plan	\$826.48	\$702.39
KP Deductible Plan	\$777.24	\$647.32
DHS	\$67.76	\$47.43
Basic Vision	\$4.53	\$3.17
Buy-Up Vision	\$10.25	\$7.18
Total Taxable Value with DHS & VSP Basic Plan		
Coverage	Domestic Partner Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$1,191.74	\$908.86
Traditional Plan	\$1,093.53	\$823.56
KP Standard Plan	\$898.77	\$680.97
KP Deductible Plan	\$849.53	\$631.54
Total Taxable Value with DHS & VSP Buy-Up Plan		
Preventive Plan	\$1,197.46	\$912.49
Traditional Plan	\$1,099.25	\$827.19
KP Standard Plan	\$904.49	\$684.60
KP Deductible Plan	\$855.25	\$635.17

SPOG LEOFF 2 – 2026

SPOG LEOFF 2 Coverage Value with Delta Dental of Washington

2025 Monthly Taxable Values of City Coverage		
Coverage	Domestic Partner Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$1,314.67	\$1,168.03
Traditional Plan	\$1,172.14	\$1,041.39
KP Standard Plan	\$972.43	\$863.96
KP Deductible Plan	\$720.83	\$640.42
DDWA	\$68.43	\$47.90
Basic Vision	\$13.73	\$9.61
Total Taxable Value with DDWA & VSP		
Preventive Plan	\$1,396.83	\$1,225.54
Traditional Plan	\$1,254.30	\$1,098.90
KP Standard Plan	\$1,054.59	\$921.47
KP Deductible Plan	\$802.99	\$697.93

SPOG LEOFF 2 Coverage Value with Dental Health Services

2026 Monthly Taxable Values of City Coverage		
Coverage	Domestic Partner Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$1,314.67	\$1,168.03
Traditional Plan	\$1,172.14	\$1,041.39
KP Standard Plan	\$972.43	\$863.96
KP Deductible Plan	\$720.83	\$640.42
DHS	\$73.87	\$51.71
Basic Vision	\$13.73	\$9.61
Total Taxable Value with DHS & VSP		
Preventive Plan	\$1,402.27	\$1,229.35
Traditional Plan	\$1,259.74	\$1,102.71
KP Standard Plan	\$1,060.03	\$925.28
KP Deductible Plan	\$808.43	\$701.74

LOCAL 77 Plans – 2026

LOCAL 77 Coverage Value with Delta Dental of Washington

2026 Monthly Taxable Values of City Coverage		
Coverage	Domestic Partner Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$1,174.70	\$1,173.41
Traditional Plan	\$1,196.16	\$1,194.85
KP Standard Plan	\$798.55	\$797.67
DDWA	\$61.71	\$43.20
Vision	\$6.27	\$4.39
Total Taxable Value with DDWA & VSP		
Preventive Plan	\$1,242.68	\$1,221.00
Traditional Plan	\$1,264.14	\$1,242.44
KP Standard Plan	\$866.53	\$845.26

LOCAL 77 Plans Coverage Value with Dental Health Services

2026 Monthly Taxable Values of City Coverage		
Coverage	Domestic Partner Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$1,174.70	\$1,173.41
Traditional Plan	\$1,196.16	\$1,194.85
KP Standard Plan	\$798.55	\$797.67
DHS	\$73.87	\$51.71
Vision	\$6.27	\$4.39
Total Taxable Value with DHS		
Preventive Plan	\$1,254.84	\$1,229.51
Traditional Plan	\$1,276.30	\$1,250.95
KP Standard Plan	\$878.69	\$853.77

LOCAL 77-Most Plans – 2026

LOCAL 77-Most Coverage Value with Delta Dental of Washington

2026 Monthly Taxable Values of City Coverage		
Coverage	Domestic Partner Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$1,119.71	\$936.07
Traditional Plan	\$1,147.29	\$943.70
KP Standard Plan	\$829.73	\$704.98
DDWA	\$61.71	\$43.20
Vision	\$5.68	\$3.97
Total Taxable Value with DDWA & VSP		
Preventive Plan	\$1,187.10	\$983.24
Traditional Plan	\$1,214.68	\$990.87
KP Standard Plan	\$897.12	\$752.15

LOCAL 77-Most Plans Coverage Value with Dental Health Services

2026 Monthly Taxable Values of City Coverage		
Coverage	Domestic Partner Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$1,119.71	\$936.07
Traditional Plan	\$1,147.29	\$943.70
KP Standard Plan	\$829.73	\$704.98
DHS	\$73.87	\$51.71
Vision	\$5.68	\$3.97
Total Taxable Value with DHS		
Preventive Plan	\$1,199.26	\$991.75
Traditional Plan	\$1,226.84	\$999.38
KP Standard Plan	\$909.28	\$760.66

Fire Chiefs LEOFF II Plans – 2026

Fire Chiefs LEOFF II Coverage Value with Delta Dental of Washington

2026 Monthly Taxable Values of City Coverage		
Coverage	Domestic Partner Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$1,169.83	\$935.87
Traditional Plan	\$843.80	\$842.87
KP Standard Plan	\$877.98	\$702.39
KP Deductible Plan	\$809.16	\$647.32
DDWA	\$59.62	\$41.74
Basic Vision	\$4.53	\$3.17
Buy-Up Vision	\$10.25	\$7.18
Total Taxable Value with DDWA & VSP		
Preventive Plan	\$1,233.98	\$980.78
Traditional Plan	\$907.95	\$887.78
KP Standard Plan	\$942.13	\$747.30
KP Deductible Plan	\$873.31	\$692.23
Total Taxable Value with DDWA & Buy-Up VSP		
Preventive Plan	\$1,239.70	\$984.79
Traditional Plan	\$913.67	\$891.79
KP Standard Plan	\$947.85	\$751.31
KP Deductible Plan	\$879.03	\$696.24

2026 Monthly Taxable Values of City Coverage		
Coverage	Domestic Partner Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$1,169.83	\$935.87
Traditional Plan	\$843.80	\$842.87
KP Standard Plan	\$877.98	\$702.39
KP Deductible Plan	\$809.16	\$647.32
DHS	\$67.76	\$47.43
Basic Vision	\$4.53	\$3.17
Buy-Up Vision	\$10.25	\$7.18
Total Taxable Value with DHS & VSP		
Preventive Plan	\$1,242.12	\$1,247.84
Traditional Plan	\$916.05	\$921.81
KP Standard Plan	\$950.23	\$955.99
KP Deductible Plan	\$881.41	\$887.17
Total Taxable Value with DHS & Buy-Up VSP		
Preventive Plan	\$986.47	\$990.48
Traditional Plan	\$893.47	\$897.48
KP Standard Plan	\$752.99	\$757.00
KP Deductible Plan	\$697.92	\$701.93

SPMA LEOFF I and II Plans – 2026

SPMA LEOFF I and II Coverage Value with Delta Dental of Washington

2026 Monthly Taxable Values of City Coverage		
Coverage	Domestic Partner Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$1,119.45	\$935.87
Traditional Plan	\$1,021.24	\$842.87
KP Standard Plan	\$826.48	\$702.39
KP Deductible Plan	\$777.24	\$647.32
DDWA	\$59.62	\$41.74
Basic Vision	\$4.53	\$3.17
Buy-Up Vision	\$10.25	\$7.18
Total Taxable Value with DDWA & VSP Basic Plan		
Preventive Plan	\$1,183.60	\$980.78
Traditional Plan	\$1,085.39	\$887.78
KP Standard Plan	\$890.63	\$747.30
KP Deductible Plan	\$841.39	\$692.23
Total Taxable Value with DDWA & VSP Buy-Up Plan		
Preventive Plan	\$1,189.32	\$984.79
Traditional Plan	\$1,091.11	\$891.79
KP Standard Plan	\$896.35	\$751.31
KP Deductible Plan	\$847.11	\$696.24

SPMA LEOFF I and II Coverage Value with Dental Health Services

Coverage	Domestic Partner Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$1,119.45	\$935.87
Traditional Plan	\$1,021.24	\$842.87
KP Standard Plan	\$826.48	\$702.39
KP Deductible Plan	\$777.24	\$647.32
DHS	\$67.76	\$47.43
Basic Vision	\$4.53	\$3.17
Buy-Up Vision	\$10.25	\$7.18
Total Taxable Value with DHS & VSP Basic Plan		
Coverage	Domestic Partner Taxable Amount	Taxable Amount Per Child
Preventive Plan	\$1,191.74	\$986.47
Traditional Plan	\$1,093.53	\$893.47
KP Standard Plan	\$898.77	\$752.99
KP Deductible Plan	\$849.53	\$697.92
Total Taxable Value with DHS & VSP Buy-Up Plan		
Preventive Plan	\$1,197.46	\$990.48
Traditional Plan	\$1,099.25	\$897.48
KP Standard Plan	\$904.49	\$757.00
KP Deductible Plan	\$855.25	\$701.93

Note: SPMA Buy-up to SPOG and CMEIO Local 77 Plans – see the Domestic Partner Health Insurance Monthly Taxable Values on [Documents - Human Resources | seattle.gov](#) in the All Plan Rates Document.