



2021 Domestic Partner Bi-Weekly Costs (Grades 15 - 19)

The IRS requires that you pay taxes for domestic partner and/or domestic partner's child(ren) coverage. This impacts you in two ways:

- First, the portion of your paycheck contribution for the cost of domestic partner and/or domestic partner's child(ren) coverage is an after tax deduction. This is calculated below as A - B = C.
- Second, PayPal's cost of providing domestic partner and/or domestic partner's child(ren) coverage is added to your taxable income. This is reflected below as item D.

The following table shows paycheck contributions, after tax deductions, and additional taxable income for each plan based on coverage of domestic partner and/or domestic partner's child(ren).

Employee + Domestic Partner Coverage		UHC PPO 300 Grades 15 -19	UHC CDHP Grades 15 -19	Kaiser CA HMO Grades 15 -19	Delta Dental Core	Delta Dental Enhanced	VSP Vision Core Grades 15 -19	VSP Vision Enhanced Grades 15 -19
Total Paycheck Contribution	A	\$ 70.00	\$ 70.00	\$ 70.00	\$ 6.00	\$ 15.00	\$ 2.00	\$ 5.00
* Pre-Tax (Employee Contribution)	B	\$ 23.00	\$ 23.00	\$ 23.00	\$ 3.00	\$ 7.00	\$ 1.00	\$ 2.00
* After Tax (Domestic Partner Contribution)	C	\$ 47.00	\$ 47.00	\$ 47.00	\$ 3.00	\$ 8.00	\$ 1.00	\$ 3.00
Additional Taxable Income For Domestic Partner Coverage	D	\$ 321.64	\$ 263.59	\$ 201.37	\$ 13.01	\$ 11.78	\$ 3.16	\$ 3.36
Employee + Domestic Partner + Domestic Partner's Child(ren)		UHC PPO 300 Grades 15 -19	UHC CDHP Grades 15 -19	Kaiser CA HMO Grades 15 -19	Delta Dental Core	Delta Dental Enhanced	VSP Vision Core Grades 15 -19	VSP Vision Enhanced Grades 15 -19
Total Paycheck Contribution	A	\$ 99.00	\$ 99.00	\$ 99.00	\$ 11.00	\$ 24.00	\$ 3.00	\$ 8.00
* Pre-Tax (Employee Contribution)	B	\$ 23.00	\$ 23.00	\$ 23.00	\$ 3.00	\$ 7.00	\$ 1.00	\$ 2.00
* After Tax (Domestic Partner + Child(ren) Contribution)	C	\$ 76.00	\$ 76.00	\$ 76.00	\$ 8.00	\$ 17.00	\$ 2.00	\$ 6.00
Additional Taxable Income For Domestic Partner and Domestic Partner's Child(ren) Coverage	D	\$ 599.81	\$ 471.94	\$ 379.34	\$ 30.45	\$ 30.49	\$ 5.48	\$ 5.46
Employee + Domestic Partner + Child(ren) OR Employee + Domestic Partner + Domestic Partner's Child(ren) + Child(ren)		UHC PPO 300 Grades 15 -19	UHC CDHP Grades 15 -19	Kaiser CA HMO Grades 15 -19	Delta Dental Core	Delta Dental Enhanced	VSP Vision Core Grades 15 -19	VSP Vision Enhanced Grades 15 -19
Total Paycheck Contribution	A	\$ 99.00	\$ 99.00	\$ 99.00	\$ 11.00	\$ 24.00	\$ 3.00	\$ 8.00
* Pre-Tax (Employee + Child(ren) Contribution)	B	\$ 59.00	\$ 59.00	\$ 59.00	\$ 8.00	\$ 18.00	\$ 2.00	\$ 5.00
* After Tax (Domestic Partner + Child(ren) Contribution, if applicable)	C	\$ 40.00	\$ 40.00	\$ 40.00	\$ 3.00	\$ 6.00	\$ 1.00	\$ 3.00
Additional Taxable Income For Covering Domestic Partner and Domestic Partner's Child(ren) if applicable	D	\$ 328.61	\$ 244.81	\$ 208.37	\$ 13.03	\$ 13.80	\$ 3.15	\$ 3.37
Employee + Domestic Partner's Child(ren)		UHC PPO 300 Grades 15 -19	UHC CDHP Grades 15 -19	Kaiser CA HMO Grades 15 -19	Delta Dental Core	Delta Dental Enhanced	VSP Vision Core Grades 15 -19	VSP Vision Enhanced Grades 15 -19
Total Paycheck Contribution	A	\$ 59.00	\$ 59.00	\$ 59.00	\$ 8.00	\$ 18.00	\$ 2.00	\$ 5.00
* Pre-Tax (Employee Contribution)	B	\$ 23.00	\$ 23.00	\$ 23.00	\$ 3.00	\$ 7.00	\$ 1.00	\$ 2.00
* After Tax (Domestic Partner's Child(ren) Contribution)	C	\$ 36.00	\$ 36.00	\$ 36.00	\$ 5.00	\$ 11.00	\$ 1.00	\$ 3.00
Additional Taxable Income For Domestic Partner's Child(ren) Coverage	D	\$ 271.20	\$ 227.13	\$ 170.97	\$ 17.42	\$ 16.69	\$ 2.33	\$ 2.09

Note: Definition of Domestic Partner and Domestic Partner child(ren) includes same and opposite sex partners and their eligible child(ren). State tax law may apply. Imputed income applies to domestic partners and domestic partner children who are not IRS Tax dependents.



2021 Domestic Partner Bi-Weekly Costs (All Other Grades)

The IRS requires that you pay taxes for domestic partner and/or domestic partner's child(ren) coverage. This impacts you in two ways:

- First, the portion of your paycheck contribution for the cost of domestic partner and/or domestic partner's child(ren) coverage is an after tax deduction. This is calculated below as A - B = C.
- Second, PayPal's cost of providing domestic partner and/or domestic partner's child(ren) coverage is added to your taxable income. This is reflected below as item D.

The following table shows paycheck contributions, after tax deductions, and additional taxable income for each plan based on coverage of domestic partner and/or domestic partner's child(ren).

Employee + Domestic Partner Coverage		UHC PPO 300	UHC CDHP	Kaiser CA HMO	Delta Dental Core	Delta Dental Enhanced	VSP Vision Core	VSP Vision Enhanced
Total Paycheck Contribution	A	\$ 182.00	\$ 130.00	\$ 131.00	\$ 6.00	\$ 15.00	\$ 2.00	\$ 5.00
* Pre-Tax (Employee Contribution)	B	\$ 53.00	\$ 41.00	\$ 39.00	\$ 3.00	\$ 7.00	\$ 1.00	\$ 2.00
* After Tax (Domestic Partner Contribution)	C	\$ 129.00	\$ 89.00	\$ 92.00	\$ 3.00	\$ 8.00	\$ 1.00	\$ 3.00
Additional Taxable Income For Domestic Partner Coverage	D	\$ 239.64	\$ 221.59	\$ 156.37	\$ 13.01	\$ 11.78	\$ 3.16	\$ 3.36
Employee + Domestic Partner + Domestic Partner's Child(ren)		UHC PPO 300	UHC CDHP	Kaiser CA HMO	Delta Dental Core	Delta Dental Enhanced	VSP Vision Core	VSP Vision Enhanced
Total Paycheck Contribution	A	\$ 257.00	\$ 168.00	\$ 184.00	\$ 11.00	\$ 24.00	\$ 3.00	\$ 8.00
* Pre-Tax (Employee Contribution)	B	\$ 53.00	\$ 41.00	\$ 39.00	\$ 3.00	\$ 7.00	\$ 1.00	\$ 2.00
* After Tax (Domestic Partner + Child(ren) Contribution)	C	\$ 204.00	\$ 127.00	\$ 145.00	\$ 8.00	\$ 17.00	\$ 2.00	\$ 6.00
Additional Taxable Income For Domestic Partner and Domestic Partner's Child(ren) Coverage	D	\$ 471.81	\$ 420.94	\$ 310.34	\$ 30.45	\$ 30.49	\$ 5.48	\$ 5.46
Employee + Domestic Partner + Child(ren) OR Employee + Domestic Partner + Domestic Partner's Child(ren) + Child(ren)		UHC PPO 300	UHC CDHP	Kaiser CA HMO	Delta Dental Core	Delta Dental Enhanced	VSP Vision Core	VSP Vision Enhanced
Total Paycheck Contribution	A	\$ 257.00	\$ 168.00	\$ 184.00	\$ 11.00	\$ 24.00	\$ 3.00	\$ 8.00
* Pre-Tax (Employee + Child(ren) Contribution)	B	\$ 154.00	\$ 121.00	\$ 107.00	\$ 8.00	\$ 18.00	\$ 2.00	\$ 5.00
* After Tax (Domestic Partner + Child(ren) Contribution, if applicable)	C	\$ 103.00	\$ 47.00	\$ 77.00	\$ 3.00	\$ 6.00	\$ 1.00	\$ 3.00
Additional Taxable Income For Covering Domestic Partner and Domestic Partner's Child(ren) if applicable	D	\$ 265.61	\$ 237.81	\$ 171.37	\$ 13.03	\$ 13.80	\$ 3.15	\$ 3.37
Employee + Domestic Partner's Child(ren)		UHC PPO 300	UHC CDHP	Kaiser CA HMO	Delta Dental Core	Delta Dental Enhanced	VSP Vision Core	VSP Vision Enhanced
Total Paycheck Contribution	A	\$ 154.00	\$ 121.00	\$ 107.00	\$ 8.00	\$ 18.00	\$ 2.00	\$ 5.00
* Pre-Tax (Employee Contribution)	B	\$ 53.00	\$ 41.00	\$ 39.00	\$ 3.00	\$ 7.00	\$ 1.00	\$ 2.00
* After Tax (Domestic Partner's Child(ren) Contribution)	C	\$ 101.00	\$ 80.00	\$ 68.00	\$ 5.00	\$ 11.00	\$ 1.00	\$ 3.00
Additional Taxable Income For Domestic Partner's Child(ren) Coverage	D	\$ 206.20	\$ 183.13	\$ 138.97	\$ 17.42	\$ 16.69	\$ 2.33	\$ 2.09

Note: Definition of Domestic Partner and Domestic Partner child(ren) includes same and opposite sex partners and their eligible child(ren). State tax law may apply. Imputed income applies to domestic partners and domestic partner children who are not IRS Tax dependents.