## **Imputed Income and Taxes Worksheet**

Use this worksheet to estimate imputed income for a tax year. Find the employer contributions for medical, dental and/or vision coverage in the chart for the appropriate salary level.

1.	Enter employer contribution amount for medical coverage with domestic partner and/or child(ren) of domestic partner	\$
2.	Enter employer contribution amount for medical coverage without domestic partner or child(ren) of domestic partner (enter single or employee + children)	\$
3.	Subtract line 2 from line 1 (Total imputed income for medical coverage)	\$
4.	Enter employer contribution amount for dental coverage with domestic partner and/or child(ren) of domestic partner	\$
5.	Enter employer contribution amount for dental coverage without domestic partner or child(ren) of domestic partner (enter single or employee + children)	\$
6.	Subtract line 5 from 4 (Total imputed income for dental coverage)	\$
7.	Enter employer contribution amount for vision coverage with domestic partner and/or child(ren) of domestic partner	\$
8.	Enter employer contribution amount for vision coverage without domestic partner or child(ren) of domestic partner (enter single or employee + children)	\$
9.	Subtract line 8 from 7 (Total imputed income for vision coverage)	\$
10.	Add line 3, line 6 and line 9 (Total imputed income)	\$
11.	Multiply line 10 by 12 (or fewer months, if appropriate) (Total imputed income for tax year)	X 12 \$
12.	Multiply line 11 by appropriate federal income tax rate (percentage) (Estimated federal income tax on imputed income for tax year)	X \$
13.	Multiply line 11 by appropriate state income tax rate (percentage) (Estimated state income tax on imputed income for tax year)	X \$
14.	Multiply line 11 by 7.65% (employee share of FICA taxes) (Estimated FICA taxes on imputed income)	X .0765 \$
15.	Add line 12 (federal tax), line 13 (state tax) and line 14 (FICA tax) (Estimated taxes on imputed income for tax year)	
	\$ + \$ = Line 12 Line 13 Line 14	\$

NOTE: If the domestic partnership is registered with the state of California, there will be no imputed income for California income tax purposes.