

State Employee Health Plan  
Non – Qualified Child Payroll Information  
Bi-Weekly Charts  
July 2008 – June 2009

If adding a Non-Qualified Child or Children to your plan will change your Option (Coverage Class), use Table I to find your current and new bi-weekly deduction amount. If you are currently paying the Family or FLES rate, there will be no change in your health insurance deduction amount. Any additional deduction will be subject to both federal and state taxes.

**Table I – Employee Bi-Weekly Deduction**

Medical Plan	Employee	Empl.+1	Family
<b>Anthem</b>			
State Preferred	\$50.68	\$171.74	\$203.96
BlueCare POS	\$14.15	\$79.74	\$94.10
BlueCare POE	\$7.67	\$49.69	\$70.39
BlueCare POE Plus	\$5.36	\$41.23	\$56.70
<b>Health Net</b>			
Charter POS	\$14.83	\$83.59	\$98.65
Charter HMO	\$7.93	\$50.66	\$71.76
Passport HMO	\$5.63	\$42.68	\$58.70
<b>Oxford</b>			
Freedom Select POS	\$12.31	\$69.41	\$81.92
HMO Select POE	\$5.74	\$42.56	\$60.30
HMO	\$3.43	\$32.74	\$45.03

The additional State cost to cover a child who is not a dependent under §152 of the Internal Revenue Code is taxable income to the employee, and the employer is required to include the Fair Market Value for this benefit in the employees taxable wages. Table II indicates the per-child Bi-Weekly and Annual State cost (Fair Market Value) that is subject to State and Federal tax withholding, and will be included on the employee's Form W-2. Since the Annual amount below is calculated on a fiscal year basis, the calendar year amount will be different.

**Table II – Health Insurance Fair Market Value 2008-09**

Add 1 Child		Add 2 Children		Add 3 or More Children	
Annual	Bi-Weekly	Annual	Bi-Weekly	Annual	Bi-Weekly
\$7,199.76	\$276.91	\$14,272.92	\$548.96	\$17,693.88	\$680.53
\$5,661.00	\$217.73	\$11,190.24	\$430.39	\$13,831.20	\$531.97
\$5,644.20	\$217.08	\$11,563.92	\$444.77	\$13,947.60	\$536.45
\$5,682.12	\$218.54	\$11,735.52	\$451.37	\$14,243.88	\$547.84
\$5,935.20	\$228.28	\$11,732.28	\$451.24	\$14,501.04	\$557.73
\$5,751.24	\$221.20	\$11,789.28	\$453.43	\$14,219.40	\$546.90
\$5,879.76	\$226.14	\$12,147.60	\$467.22	\$14,744.16	\$567.08
\$4,928.28	\$189.55	\$9,741.84	\$374.69	\$12,040.92	\$463.11
\$4,856.04	\$186.77	\$9,904.80	\$380.95	\$11,946.36	\$459.48
\$4,533.60	\$174.37	\$9,318.84	\$358.42	\$11,310.72	\$435.03