

2023 Domestic Partner Imputed Income Value of Benefit Coverage

The Internal Revenue Service (IRS) has determined that the cost of providing benefits for a domestic partner and their children is considered “imputed income,” which means it is typically subject to state and federal taxes, including Social Security and Medicare (“FICA”) taxes. Nutanix is required to report the fair market premium value of benefits provided to an employee’s domestic partner and/or to the domestic partner’s child(ren) as additional wages or imputed income to the IRS, resulting in increased taxable gross income for federal and state income taxes.

The following chart shows the semi-monthly fair market premium value of domestic partner benefits based on each level of coverage for Nutanix’s medical, dental and vision plans. The amount of imputed income tax you will pay each pay cycle is based on this value and the amount of the income tax withholding will depend on your tax bracket and the number of dependents you can claim on your income tax return.

Coverage Level	Plan Value - per Pay Period							
	UHC POS Plans (Select+ & Choice+)	UHC HDHP Plan	UHC PPO Plan (HI Only)	Kaiser HMO (NorCal & SoCal)	Delta Dental	VSP	Aetna International Medical	Aetna International Dental
EE + Domestic Partner	\$487.42	\$499.05	\$417.94	\$387.57	\$24.55	\$8.59	\$528.58	\$30.91
EE + Domestic Partner Child(ren)	\$262.46	\$282.04	\$249.01	\$213.29	\$30.87	\$9.79	\$453.49	\$42.00
EE + Domestic Partner + DP Child(ren)	\$712.38	\$716.07	\$769.34	\$561.84	\$59.69	\$20.78	\$957.00	\$72.91
EE + Child(ren) + Domestic Partner	\$449.93	\$434.04	\$520.33	\$348.56	\$28.82	\$10.99	\$503.51	\$30.91
EE + Child(ren) + DP Child(ren + DP	\$449.93	\$434.04	\$520.33	\$348.56	\$28.82	\$10.99	\$503.51	\$30.91
EE + Child(ren) + DP Child(ren)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**In some cases your domestic partner and/or domestic partner’s child(ren) will qualify as tax dependent(s) under the Internal Revenue Code (IRC). It can be complex to determine whether an individual satisfies the definition of a tax dependent under the IRC and you may wish to consult a tax professional for advice on your personal situation before you declare that your domestic partner and/or his or her children are eligible for tax-free health coverage.*