



**CARPENTERS  
SOUTHWEST  
ADMINISTRATIVE  
CORPORATION**

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**DOMESTIC PARTNER (DP) HEALTH COVERAGE  
UNDER THE SOUTHWEST CARPENTERS HEALTH & WELFARE PLAN  
(Applies to Participants Residing in States that Recognizes Domestic Partners)  
Imputed Income and Tax Rates Sheet - Plan Year 2025**

Who is Enrolled?	Enrolling Domestic Partner Only or W/ EE and DP Child(ren)*		Enrolling Domestic Partner W/ Child of Domestic Partner*		Enrolling Domestic Partner W/ Children of Domestic Partner*	
	Medical & Dental Plans Offered	Monthly Federal Tax Amount Due	Monthly Imputed (Taxable Income)	Monthly Federal Tax Amount Due	Monthly Imputed (Taxable Income)	Monthly Federal Tax Amount Due
SWC Medical PPO & VSP Vision	630.79	187.03	1,231.04	365.01	1686.00	499.90
Kaiser Health Plan - All States- Medical & VSP Vision	578.43	171.51	1,212.96	359.65	1,735.30	514.52
SWC Medical PPO & VSP Vision Paired with UHC PPO Dental - All States	655.77	194.44	1,281.00	379.82	1,760.94	522.12
Kaiser Health Plan & VSP Vision Paired with UHC PPO Dental - All Kaiser States	603.41	178.92	1,262.92	374.46	1,810.24	536.74

*\* If the plan participant (employee) is already covering their own dependent child(ren) on the medical plan, and he/she wishes to enroll a DP and their child(ren), the plan participant must only pay for the DP (first two columns above).*