



**CARPENTERS
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**DOMESTIC PARTNER (DP) HEALTH COVERAGE
UNDER THE WESTERN STATES CARPENTERS (WSC) HEALTH AND WELFARE PLAN
(Applies to Participants Residing in a State that Recognizes Domestic Partners)**

Imputed Income and Tax Rates Sheet - Plan Year 2026

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/ Child Children of Domestic Partner*			
Medical & Dental Plans Offered	Monthly Imputed (Taxable Income)	Monthly Federal Tax Amount Due	Monthly Imputed (Taxable Income)	Monthly Federal Tax Amount Due	Monthly Imputed (Taxable Income)	Monthly Federal Tax Amount Due
WSC Medical PPO & VSP Vision	\$688.00	\$203.99	\$1,345.02	\$398.80	\$1,842.97	\$546.44
Kaiser Health Plan - All States- Medical & VSP Vision	\$630.37	\$186.90	\$1,321.87	\$391.93	\$1,891.11	\$560.71
WSC Medical PPO and VSP Vision Paired with UHC PPO Dental - All States	\$716.86	\$212.55	\$1,402.74	\$415.91	\$1,929.55	\$572.11
Kaiser Health Plan and VSP Vision Paired with UHC PPO Dental - All Kaiser States	\$659.23	\$195.46	\$1,379.59	\$409.05	\$1,977.69	\$586.39

* 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).