



**CARPENTERS  
SERVICES  
ADMINISTRATIVE  
CORPORATION**

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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*	
<i><b>Medical &amp; Dental Plans Offered</b></i>	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
<i><b>WSC Medical PPO &amp; VSP Vision</b></i>	\$688.00	\$203.99	\$1,345.02	\$398.80	\$1,842.97	\$546.44
<i><b>Kaiser Health Plan - All States- Medical &amp; VSP Vision</b></i>	\$630.37	\$186.90	\$1,321.87	\$391.93	\$1,891.11	\$560.71
<i><b>WSC Medical PPO and VSP Vision Paired with UHC PPO Dental - All States</b></i>	\$716.86	\$212.55	\$1,402.74	\$415.91	\$1,929.55	\$572.11
<i><b>Kaiser Health Plan and VSP Vision Paired with UHC PPO Dental - All Kaiser States</b></i>	\$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).