## Snowflake January 1, 2023 - December 31, 2023 Domestic Partner BI-WEEKLY Costs

## Please Review This Sheet Carefully!

The IRS requires that you pay taxes for domestic partner coverage, which impacts you in two ways. First, your payroll contribution for domestic partner coverage is an after-tax deduction. Second, the Company costs of providing domestic partner coverage is added to your taxable income. The following table shows payroll contributions and additional taxable income for each coverage option. KEY: (A - C) - (B - D) = F; C - D = E

Employee and Domestic Partner Coverage			Kaiser HMO		Cigna PPO		Cigna HDHP		Delta Dental		VSP Vision
Plan Costs - EE+SP/DP Plan Costs - Employee	A B	\$ \$	544.18 247.35	\$ \$	900.96 409.26	\$ \$	901.42 409.72	\$ \$	52.10 26.15	\$ \$	7.40 4.32
Total Bi-Weekly Payroll Contribution * Pre-Tax (Employee) * After Tax (Domestic Partner)	C D E	\$ \$ \$	104.77 37.85 66.92	\$ \$ \$	142.62 45.69 96.93	\$ \$ \$	143.08 46.15 96.93	\$ \$ \$	9.69 5.08 4.61	\$ \$ \$	1.11 0.46 0.65
Additional Taxable Income	F	\$	229.91	\$	394.77	\$	394.77	\$	21.34	\$	2.43
Employee and Domestic Partner + Domestic Partner's Children			Kaiser HMO		Cigna PPO		Cigna HDHP		Delta Dental		VSP Vision
Plan Costs - Family Plan Costs - Employee	A B	\$ \$	766.80 247.35	\$ \$	1,269.75 409.26	\$ \$	1,270.21 409.72		87.90 26.15	\$ \$	12.18 4.32
Total Bi-Weekly Payroll Contribution * Pre-Tax (Employee) * After Tax (Domestic Partner	C D	\$ \$	161.54 37.85	\$ \$	221.08 45.69	\$ \$	221.54 46.15	\$ \$	16.62 5.08	\$ \$	2.13 0.46
+ Domestic Partner Children)	Е	\$	123.69	\$	175.39	\$	175.39	\$	11.54	\$	1.67
Additional Taxable Income	F	\$	395.76	\$	685.10	\$	685.10	\$	50.21	\$	6.19
Employee + Child(ren) and Domestic Partner (+ Domestic Partner's Children if applicable)			Kaiser HMO		Cigna PPO		Cigna HDHP		Delta Dental		VSP Vision
Partner (+ Domestic Partner's Children if	A B	\$ \$	Kaiser HMO 766.80 445.26	\$ \$	Cigna PPO 1,269.75 737.08	\$ \$	Cigna HDHP 1,270.21 737.54	\$ \$	Delta Dental 87.90 61.92	\$ \$	VSP Vision 12.18 7.56
Partner (+ Domestic Partner's Children if applicable) Plan Costs - Family			766.80	•	1,269.75	\$ \$	1,270.21		87.90	•	12.18
Partner (+ Domestic Partner's Children if applicable) Plan Costs - Family Plan Costs - EE + Children Total Bi-Weekly Payroll Contribution * Pre-Tax (Employee + Children) * After Tax (Domestic Partner + Children, if applicable)	B C D E	\$ \$ \$	766.80 445.26 161.54 80.77 80.77	\$ \$ \$ \$	<i>1,269.75</i> <i>737.08</i> 221.08 112.62 108.46	\$ \$ \$ \$	<i>1,270.21</i> <i>737.54</i> 221.54 113.08 108.46	\$ \$ \$	87.90 61.92 16.62 11.54 5.08	\$ \$ \$ \$	12.18 7.56 2.13 1.14 0.99
Partner (+ Domestic Partner's Children if applicable) Plan Costs - Family Plan Costs - EE + Children Total Bi-Weekly Payroll Contribution * Pre-Tax (Employee + Children) * After Tax (Domestic Partner + Children, if applicable) Additional Taxable Income	B C D	\$ \$ \$	766.80 445.26 161.54 80.77 80.77 240.77	\$ \$ \$ \$	<i>1,269.75</i> <i>737.08</i> 221.08 112.62 108.46 424.21	\$ \$ \$ \$	1,270.21 737.54 221.54 113.08 108.46 424.21	\$ \$ \$	87.90 61.92 16.62 11.54 5.08 20.90	\$ \$ \$	12.18 7.56 2.13 1.14 0.99 3.63
Partner (+ Domestic Partner's Children if applicable)Plan Costs - Family Plan Costs - EE + ChildrenTotal Bi-Weekly Payroll Contribution * Pre-Tax (Employee + Children) * After Tax (Domestic Partner + Children, if applicable)Additional Taxable IncomeEmployee + Domestic Partner's Children	B C D F	\$ \$ \$ \$	766.80 445.26 161.54 80.77 80.77 240.77 Kaiser HMO	\$ \$ \$ \$ \$	1,269.75 737.08 221.08 112.62 108.46 424.21 Cigna PPO	\$ \$ \$ \$ \$	1,270.21 737.54 221.54 113.08 108.46 424.21 Cigna HDHP	\$ \$ \$ \$	87.90 61.92 16.62 11.54 5.08 20.90 Delta Dental	\$ \$ \$ \$ \$	12.18 7.56 2.13 1.14 0.99 3.63 VSP Vision
Partner (+ Domestic Partner's Children if applicable) Plan Costs - Family Plan Costs - EE + Children Total Bi-Weekly Payroll Contribution * Pre-Tax (Employee + Children) * After Tax (Domestic Partner + Children, if applicable) Additional Taxable Income	B C D E	\$ \$ \$	766.80 445.26 161.54 80.77 80.77 240.77	\$ \$ \$ \$ \$ \$	<i>1,269.75</i> <i>737.08</i> 221.08 112.62 108.46 424.21	\$ \$ \$ \$	1,270.21 737.54 221.54 113.08 108.46 424.21	\$ \$ \$	87.90 61.92 16.62 11.54 5.08 20.90 Delta Dental	\$ \$ \$ \$ \$ \$ \$ \$ \$	12.18 7.56 2.13 1.14 0.99 3.63
Partner (+ Domestic Partner's Children if applicable)Plan Costs - Family Plan Costs - EE + ChildrenTotal Bi-Weekly Payroll Contribution * Pre-Tax (Employee + Children) * After Tax (Domestic Partner + Children, if applicable)Additional Taxable IncomeEmployee + Domestic Partner's Children Plan Costs - EE + Child(ren)	B C D F	\$ \$ \$ \$ \$	766.80 445.26 161.54 80.77 80.77 240.77 <b>Kaiser HMO</b> 445.26	\$ \$ \$ \$ \$ \$	1,269.75 737.08 221.08 112.62 108.46 424.21 Cigna PPO 737.08	\$ \$ \$ \$ \$ \$ \$	1,270.21 737.54 221.54 113.08 108.46 424.21 Cigna HDHP 737.54	\$ \$ \$ \$ \$	87.90 61.92 16.62 11.54 5.08 20.90 Delta Dental 61.92	\$ \$ \$ \$ \$ \$ \$ \$ \$	12.18 7.56 2.13 1.14 0.99 3.63 VSP Vision 7.56

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