

## Imputed Income

Imputed income for taxes attributable to your OQA and/or their children's coverage will be reported on one line item described as Dependent Personal Insurance (DPI) under the Hours and Earnings box on your biweekly or monthly pay stub. This amount represents the cost of providing benefits for your OQA and/or their children as well as any employee pre-tax deductions attributable to OQA coverage that must be converted to an after-tax deduction. The effect of reporting this amount as DPI will "gross-up" your actual gross earnings so that required taxes on the imputed income will be deducted from your pay.

The Imputed Income Tax Table reflects the additional amount that will be added to your gross income strictly for taxation purposes.

### 2026 OQA Imputed Income Tax Tables

2026 OQA Imputed Income Tax Tables - Health Plans		
Health Plan and Coverage Level	2026 Monthly Imputed Income Amount	2026 Biweekly Imputed Income Amount
Community Blue PPO - You and OQA	\$1,130.00	\$565.00
Community Blue PPO - You and OQA and Your Child(ren)	\$1,130.00	\$565.00
Community Blue PPO - You and OQA and Your OQA's Child	\$1,989.00	\$994.50
Comprehensive Major Medical - You and OQA	\$894.00	\$447.00
Comprehensive Major Medical - You and OQA and Your Child(ren)	\$894.00	\$447.00
Comprehensive Major Medical - You and OQA and Your OQA's Child	\$1,573.00	\$786.50
BCBSM Consumer Directed Health (CDHP) - You and OQA	\$879.00	\$439.50
BCBSM Consumer Directed Health (CDHP) - You and OQA and Your Child(ren)	\$879.00	\$439.50
BCBSM Consumer Directed Health (CDHP) - You and OQA and Your OQA's Child	\$1,547.00	\$773.50

GradCare - You and OQA	\$421.00	\$210.50
GradCare - You and OQA and Your Child(ren)	\$421.00	\$210.50
GradCare - You and OQA and Your OQA's Child	\$741.00	\$370.50
U-M Premier Care - You and OQA	\$973.00	\$486.50
U-M Premier Care - You and OQA and Your Child(ren)	\$973.00	\$486.50
U-M Premier Care - You and OQA and Your OQA's Child	\$1,712.00	\$856.00

<b>2026 OQA Imputed Income Tax Tables - Dental Plan</b>		
<b>Dental Plan Option and Coverage Level</b>	<b>2026 Monthly Imputed Income Amount</b>	<b>2026 Biweekly Imputed Income Amount</b>
Option 1 - You and OQA	\$29.10	\$14.55
Option 1 - You and OQA and Your Child	\$34.64	\$17.32
Option 1 - You and OQA and Your OQA's Child	\$63.74	\$31.87
Option 2 - You and OQA	\$48.50	\$24.25
Option 2 - You and OQA and Your Child	\$53.84	\$26.92
Option 2 - You and OQA and Your OQA's Child	\$102.34	\$51.17
Option 3 - You and OQA	\$56.14	\$28.07
Option 3 - You and OQA and Your Child	\$62.32	\$31.16
Option 3 - You and OQA and Your OQA's Child	\$118.46	\$59.23

**2026 OQA Imputed Income Tax Tables - Vision Plan**

<b>Vision Plan Coverage Level</b>	<b>2026 Monthly Imputed Income Amount</b>	<b>2026 Biweekly Imputed Income Amount</b>
You and OQA	\$3.90	\$1.95
You and OQA and Your Child	\$7.24	\$3.62
You and OQA and Your OQA's Child	\$11.14	\$5.57