Public Employees' Benefit Board

<u>State of Oregon</u> 2023 Imputed Tax Value Exhibit

	Imputed Tax Value		
Medical/Rx Plan	Partner	Child(ren)	Partner & Child(ren)
Kaiser	856.20	599.34	1,455.55
Kaiser Part-Time	722.10	505.45	1,227.57
Kaiser Deductible	785.94	550.16	1,336.10
Kaiser Deductible Part-Time	645.68	451.97	1,097.66
Moda	804.77	563.33	1,368.13
Moda Part-Time	655.20	458.66	1,113.86
Providence Choice PPO	788.91	552.24	1,341.15
Providence Choice PPO Part-Time	639.29	447.51	1,086.82
PEBB Statewide Plan PPO	904.03	632.81	1,536.83
PEBB Statewide Plan PPO Part-Time	734.39	514.06	1,248.44

	Imputed Tax Value		
			Partner
Vision Plan	Partner	Child(ren)	& Child(ren)
VSP Vision	8.29	5.81	14.09
VSP Plus	15.44	10.80	26.23

	Imputed Tax Value		
			Partner
Dental Plan	Partner	Child(ren)	& Child(ren)
Moda Premier	61.73	43.21	104.96
Moda PPO	57.03	39.94	96.98
Moda Part-Time Dental	44.44	31.11	75.54
Kaiser Traditional Dental	64.69	45.29	109.98
Kaiser Traditional Dental Part-Time	48.24	33.78	82.02
Willamette Managed Dental	54.68	38.33	93.00

Unsubsidized Rates are computed using PEBB's 3/15/2022 Census File (Active & Semi-Independent Employees Only)

The rates shown in this exhibit include Commission, but exclude PEBB Administration (0.7%)

Imputed value for Partner = Employee & Partner rate - Employee Only rate.

Imputed value for Child(ren) = Employee & Child(ren) rate - Employee Only rate.

Imputed value for Partner & Child(ren) = Employee & Family rate - Employee Only rate.

Note: The above values assume coverage is entirely Employer-Paid.

Prepared By Mercer Print Date: 9/26/2022