



**STATE OF MAINE**  
**DEPARTMENT OF ADMINISTRATIVE & FINANCIAL SERVICES**  
**Bureau of Human Resources**  
**Office of Employee Health, Wellness, & Workers' Compensation**  
**61 State House Station**  
**Augusta, ME 04333-0061**



Janet T. Mills, Governor  
 Elaine Clark, Commissioner

Shonna Poulin-Gutierrez, Executive Director

**TO:** State of Maine Employee

**FROM:** Office of Employee Health, Wellness, & Workers' Compensation

**SUBJECT: IRS Reporting Requirements for Domestic Partner Health Insurance Coverage Effective 7/1/23**

Based on IRS regulations the premium paid by the State of Maine for your domestic partner's and domestic partner's child(ren), if applicable, health coverage is income and taxable wages to you, the employee. Therefore, you will have the value of the additional employer paid portion of the premium added to your taxable income every two weeks. This will result in income tax withholdings being made for that additional amount each bi-weekly pay period.

Below you will find the taxable benefit amount for each plan type:

State contribution level towards employee's premium	<b>100%</b>	<b>95%</b>	<b>90%</b>	<b>85%</b>
<b>Family Plan</b> <i>Employee, domestic partner and <u>domestic partner's child(ren)</u></i>	\$470.21	\$469.03	\$437.85	\$466.67
<b>Family Plan</b> <i>Employee, domestic partner and <u>employee's biological/adopted child(ren)</u></i>	\$261.09 <i>(same for all four levels)</i>			
<b>Two-Person Plan</b> <i>Employee and domestic partner</i>	\$347.30	\$346.12	\$344.94	\$343.76

For questions relating to tax reporting, contact the Office of the State Controller at (207)626-8420. Benefit questions should be directed to Employee Health, Wellness, & Workers' Compensation at (207)624-7380 or 800-422-4503.

Thank you.