2027 Added Value Tax Table

Health Insurance

	Iowa Choice	National Choice
Family Total Premium	$2,368.00	$2,601.00
Single Total Premium	$1,012.00	$1,112.00
Family/Single Difference	$1,356.00	$1,489.00
Taxable Income	$521.54	$572.69
One Taxable Dependent	$521.54	$579.69
Two Taxable Dependents	$1,043.08	$1,159.38
Three or more Taxable Dependents	$1,356.00	$1,489.00

Health Plans for SPOC-covered Employees

	Alliance Select
Family Total Premium	$2,673.04
Single Total Premium	$870.98
Family/Single Difference	$1,802.06
Taxable Income	$563.14
One Taxable Dependent	$563.14
Two Taxable Dependents	$1,126.28
Three or more Taxable Dependents	$1,689.42

Dental Insurance

	All Employees except SPOC-covered	SPOC-covered
Family Total Premium	$99.00	$95.00
Single Total Premium	$39.00	$38.00
Family/Single Difference	$60.00	$57.00
Taxable Income	$46.15	$22.80
One Taxable Dependent	$46.15	$22.80
Two Taxable Dependents	$60.00	$45.60
Three + Taxable Dependents	$60.00	$57.00

Vision Insurance	All Employees	
Family Total Premium	$21.36	
Single Total Premium	$7.52	
Family/Single Difference	$13.84	
Taxable Income	$7.28	
One Taxable Dependent	$7.28	
Two Taxable Dependents	$14.56	
Three or more Taxable Dependents	$21.36	

Average Number of Dependents (September, 2025)

Iowa Choice	2.6
National Choice	2.6
Alliance Select	3.2
Dental Insurance - EEs except SPOC	1.3
Dental Insurance - SPOC	2.5