

2026 Added Value Tax Table

Health Insurance

	Iowa Choice	National Choice
Family Total Premium	\$2,106.00	\$2,314.00
Single Total Premium	\$900.00	\$988.00
Family/Single Difference	\$1,206.00	\$1,326.00
Taxable Income	\$482.00	\$553.00
One Taxable Dependent	\$482.00	\$553.00
Two Taxable Dependents	\$964.00	\$1,106.00
Three or more Taxable Dependents	\$1,206.00	\$1,326.00

Health Plans for SPOC-covered Employees

	Alliance Select
Family Total Premium	\$2,529.01
Single Total Premium	\$824.05
Family/Single Difference	\$1,704.96
Taxable Income	\$517.00
One Taxable Dependent	\$517.00
Two Taxable Dependents	\$1,068.00
Three or more Taxable Dependents	\$1,585.00

Dental Insurance

All Employees except

SPOC-covered

SPOC-covered

	SPOC-covered	SPOC-covered
Family Total Premium	\$96.00	\$95.00
Single Total Premium	\$38.00	\$38.00
Family/Single Difference	\$58.00	\$57.00
Taxable Income	\$45.00	\$25.00
One Taxable Dependent	\$45.00	\$25.00
Two Taxable Dependents	\$58.00	\$50.00
Three + Taxable Dependents	\$58.00	\$57.00

Average Number of Dependents (September, 2025)

Iowa Choice	2.5
National Choice	2.4
Alliance Select	3.3
Dental Insurance - EEs except SPOC	1.3
Dental Insurance - SPOC	2.3