





**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2018**



**for Employees previously electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 20% Employee/80% Employer**

<b>Domestic Partner + 4 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. Preliminary Total	\$ 1,501.74	\$ 1,166.99	\$ 1,351.60	\$ 1,278.74	\$ 993.56	\$ 83.00	\$ 41.46	\$ 13.15
g. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
h. Maximum FMV (min of f. and g.)	\$ 1,501.74	\$ 1,166.99	\$ 1,351.60	\$ 1,278.74	\$ 993.56	\$ 81.48	\$ 40.74	\$ 13.15
i. Employee after-tax contribution (Family rate less 2-Party rate)	87.08	67.68	78.38	77.26	60.02	5.92	2.96	0.74
j. Imputed Income (h. - i.)	\$ 1,414.66	\$ 1,099.31	\$ 1,273.22	\$ 1,201.48	\$ 933.54	\$ 75.56	\$ 37.78	\$ 12.41

<b>5 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. Preliminary Total	\$ 1,024.47	\$ 796.19	\$ 922.07	\$ 908.85	\$ 706.07	\$ 69.69	\$ 34.78	\$ 8.61
g. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
h. Maximum FMV (min of f. and g.)	\$ 1,024.47	\$ 796.19	\$ 922.07	\$ 908.85	\$ 706.07	\$ 69.69	\$ 34.78	\$ 8.61
i. Employee after-tax contribution (Family rate less 2-Party rate)	87.08	67.68	78.38	77.26	60.02	5.92	2.96	0.74
j. Imputed Income (h. - i.)	\$ 937.39	\$ 728.51	\$ 843.69	\$ 831.59	\$ 646.05	\$ 63.77	\$ 31.82	\$ 7.87

<b>Domestic Partner + 5 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. Preliminary Total	\$ 1,706.63	\$ 1,326.23	\$ 1,536.01	\$ 1,460.51	\$ 1,134.77	\$ 96.93	\$ 48.42	\$ 14.87
h. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
i. Maximum FMV (min of g. and h.)	\$ 1,706.63	\$ 1,326.23	\$ 1,536.01	\$ 1,460.51	\$ 1,134.77	\$ 81.48	\$ 40.74	\$ 14.14
j. Employee after-tax contribution (Family rate less 2-Party rate)	87.08	67.68	78.38	77.26	60.02	5.92	2.96	0.74
k. Imputed Income (i. - j.)	\$ 1,619.55	\$ 1,258.55	\$ 1,457.63	\$ 1,383.25	\$ 1,074.75	\$ 75.56	\$ 37.78	\$ 13.40

<b>6 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. Preliminary Total	\$ 1,229.36	\$ 955.43	\$ 1,106.48	\$ 1,090.62	\$ 847.28	\$ 83.63	\$ 41.73	\$ 10.33
h. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
i. Maximum FMV (min of g. and h.)	\$ 1,229.36	\$ 955.43	\$ 1,106.48	\$ 1,090.62	\$ 847.28	\$ 81.48	\$ 40.74	\$ 10.33
j. Employee after-tax contribution (Family rate less 2-Party rate)	87.08	67.68	78.38	77.26	60.02	5.92	2.96	0.74
k. Imputed Income (i. - j.)	\$ 1,142.28	\$ 887.75	\$ 1,028.10	\$ 1,013.36	\$ 787.26	\$ 75.56	\$ 37.78	\$ 9.59

<b>Domestic Partner + 6 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. Preliminary Total	\$ 1,911.52	\$ 1,485.47	\$ 1,720.42	\$ 1,642.28	\$ 1,275.98	\$ 110.87	\$ 55.37	\$ 16.59
i. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
j. Maximum FMV (min of h. and i.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
k. Employee after-tax contribution (Family rate less 2-Party rate)	87.08	67.68	78.38	77.26	60.02	5.92	2.96	0.74
l. Imputed Income (j. - k.)	\$ 1,645.66	\$ 1,278.78	\$ 1,481.08	\$ 1,467.36	\$ 1,140.18	\$ 75.56	\$ 37.78	\$ 13.40

<b>7 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. Preliminary Total	\$ 1,434.26	\$ 1,114.66	\$ 1,290.90	\$ 1,272.39	\$ 988.50	\$ 97.57	\$ 48.69	\$ 12.06
i. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
j. Maximum FMV (min of h. and i.)	\$ 1,434.26	\$ 1,114.66	\$ 1,290.90	\$ 1,272.39	\$ 988.50	\$ 81.48	\$ 40.74	\$ 12.06
k. Employee after-tax contribution (Family rate less 2-Party rate)	87.08	67.68	78.38	77.26	60.02	5.92	2.96	0.74
l. Imputed Income (j. - k.)	\$ 1,347.18	\$ 1,046.98	\$ 1,212.52	\$ 1,195.13	\$ 928.48	\$ 75.56	\$ 37.78	\$ 11.32



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**for Employees previously electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 20% Employee/80% Employer**

<b>Domestic Partner + 7 or more Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. Preliminary Total	\$ 2,116.42	\$ 1,644.70	\$ 1,904.84	\$ 1,824.05	\$ 1,417.20	\$ 124.81	\$ 62.33	\$ 18.32
j. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
l. Employee after-tax contribution (Family rate less 2-Party rate)	87.08	67.68	78.38	77.26	60.02	5.92	2.96	0.74
m. Imputed Income (k. - l.)	\$ 1,645.66	\$ 1,278.78	\$ 1,481.08	\$ 1,467.36	\$ 1,140.18	\$ 75.56	\$ 37.78	\$ 13.40

<b>8 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 8	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. Preliminary Total	\$ 1,639.15	\$ 1,273.90	\$ 1,475.31	\$ 1,454.16	\$ 1,129.71	\$ 111.51	\$ 55.64	\$ 13.78
j. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,639.15	\$ 1,273.90	\$ 1,475.31	\$ 1,454.16	\$ 1,129.71	\$ 81.48	\$ 40.74	\$ 13.78
l. Employee after-tax contribution (Family rate less 2-Party rate)	87.08	67.68	78.38	77.26	60.02	5.92	2.96	0.74
m. Imputed Income (k. - l.)	\$ 1,552.07	\$ 1,206.22	\$ 1,396.93	\$ 1,376.90	\$ 1,069.69	\$ 75.56	\$ 37.78	\$ 13.04

<b>9 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 8	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. FMV Child 9	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
j. Preliminary Total	\$ 1,844.05	\$ 1,433.14	\$ 1,659.73	\$ 1,635.92	\$ 1,270.93	\$ 125.45	\$ 62.60	\$ 15.50
k. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
l. Maximum FMV (min of j. and k.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
m. Employee after-tax contribution (Family rate less 2-Party rate)	87.08	67.68	78.38	77.26	60.02	5.92	2.96	0.74
n. Imputed Income (l. - m.)	\$ 1,645.66	\$ 1,278.78	\$ 1,481.08	\$ 1,467.36	\$ 1,140.18	\$ 75.56	\$ 37.78	\$ 13.40

<b>10 or more Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 8	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. FMV Child 9	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
j. FMV Child 10	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
k. Preliminary Total	\$ 2,048.94	\$ 1,592.38	\$ 1,844.14	\$ 1,817.69	\$ 1,412.14	\$ 139.39	\$ 69.55	\$ 17.22
l. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
m. Maximum FMV (min of k. and l.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
n. Employee after-tax contribution (Family rate less 2-Party rate)	87.08	67.68	78.38	77.26	60.02	5.92	2.96	0.74
o. Imputed Income (m. - n.)	\$ 1,645.66	\$ 1,278.78	\$ 1,481.08	\$ 1,467.36	\$ 1,140.18	\$ 75.56	\$ 37.78	\$ 13.40