



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2019**

for Employees previously electing Single Coverage with Rates Shared 20% Employee/80% Employer

Domestic Partner Only:								
	<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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. Preliminary Total	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
c. Maximum (2-Party Rate)	1,373.88	1,039.32	1,236.46	1,226.70	928.02	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	130.30	98.58	117.26	128.50	97.20	5.16	2.58	0.86
f. Imputed Income (d. - e.)	\$ 592.10	\$ 447.88	\$ 532.90	\$ 455.70	\$ 344.78	\$ 23.44	\$ 11.74	\$ 5.40

1 Child Only:								
	<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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. Preliminary Total	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
c. Maximum (2-Party Rate)	1,373.88	1,039.32	1,236.46	1,226.70	928.02	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	130.30	98.58	117.26	128.50	97.20	5.16	2.58	0.86
f. Imputed Income (d. - e.)	\$ 86.68	\$ 65.60	\$ 78.03	\$ 63.99	\$ 48.39	\$ 9.48	\$ 4.72	\$ 0.86

Domestic Partner + 1 Child:								
	<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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. Preliminary Total	\$ 939.38	\$ 710.64	\$ 845.45	\$ 776.69	\$ 587.57	\$ 43.24	\$ 21.62	\$ 7.98
d. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 939.38	\$ 710.64	\$ 845.45	\$ 776.69	\$ 587.57	\$ 43.24	\$ 21.62	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	222.50	168.36	200.26	210.30	159.08	11.38	5.70	1.58
g. Imputed Income (e. - f.)	\$ 716.88	\$ 542.28	\$ 645.19	\$ 566.39	\$ 428.49	\$ 31.86	\$ 15.92	\$ 6.40

2 Children:								
	<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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. Preliminary Total	\$ 433.96	\$ 328.36	\$ 390.59	\$ 384.98	\$ 291.18	\$ 29.27	\$ 14.61	\$ 3.44
d. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 433.96	\$ 328.36	\$ 390.59	\$ 384.98	\$ 291.18	\$ 29.27	\$ 14.61	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	222.50	168.36	200.26	210.30	159.08	11.38	5.70	1.58
g. Imputed Income (e. - f.)	\$ 211.46	\$ 160.00	\$ 190.33	\$ 174.68	\$ 132.10	\$ 17.89	\$ 8.91	\$ 1.86

Domestic Partner + 2 Children:								
	<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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. Preliminary Total	\$ 1,156.36	\$ 874.82	\$ 1,040.75	\$ 969.18	\$ 733.16	\$ 57.87	\$ 28.93	\$ 9.70
e. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,156.36	\$ 874.82	\$ 1,040.75	\$ 969.18	\$ 733.16	\$ 57.87	\$ 28.93	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	222.50	168.36	200.26	210.30	159.08	11.38	5.70	1.58
h. Imputed Income (f. - g.)	\$ 933.86	\$ 706.46	\$ 840.49	\$ 758.88	\$ 574.08	\$ 46.49	\$ 23.23	\$ 8.12

3 Children:								
	<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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. Preliminary Total	\$ 650.94	\$ 492.54	\$ 585.88	\$ 577.47	\$ 436.77	\$ 43.91	\$ 21.91	\$ 5.17
e. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 650.94	\$ 492.54	\$ 585.88	\$ 577.47	\$ 436.77	\$ 43.91	\$ 21.91	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	222.50	168.36	200.26	210.30	159.08	11.38	5.70	1.58
h. Imputed Income (f. - g.)	\$ 428.44	\$ 324.18	\$ 385.62	\$ 367.17	\$ 277.69	\$ 32.53	\$ 16.21	\$ 3.59

Domestic Partner + 3 Children:								
	<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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. Preliminary Total	\$ 1,373.34	\$ 1,039.00	\$ 1,236.04	\$ 1,161.67	\$ 878.75	\$ 72.51	\$ 36.23	\$ 11.43
f. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,373.34	\$ 1,039.00	\$ 1,236.04	\$ 1,161.67	\$ 878.75	\$ 72.51	\$ 36.23	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	222.50	168.36	200.26	210.30	159.08	11.38	5.70	1.58
i. Imputed Income (g. - h.)	\$ 1,150.84	\$ 870.64	\$ 1,035.78	\$ 951.37	\$ 719.67	\$ 61.13	\$ 30.53	\$ 9.85

4 Children:								
	<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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. Preliminary Total	\$ 867.92	\$ 656.72	\$ 781.18	\$ 769.96	\$ 582.36	\$ 58.54	\$ 29.21	\$ 6.89
f. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 867.92	\$ 656.72	\$ 781.18	\$ 769.96	\$ 582.36	\$ 58.54	\$ 29.21	\$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	222.50	168.36	200.26	210.30	159.08	11.38	5.70	1.58
i. Imputed Income (g. - h.)	\$ 645.42	\$ 488.36	\$ 580.92	\$ 559.66	\$ 423.28	\$ 47.16	\$ 23.51	\$ 5.31



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2019**



for Employees previously electing Single Coverage with Rates Shared 20% Employee/80% Employer

Domestic Partner + 4 Children:									
	<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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. Preliminary Total	\$ 1,590.32	\$ 1,203.18	\$ 1,431.34	\$ 1,354.16	\$ 1,024.34	\$ 87.14	\$ 43.53	\$ 13.15	
g. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
h. Maximum FMV (min of f. and g.)	\$ 1,590.32	\$ 1,203.18	\$ 1,431.34	\$ 1,354.16	\$ 1,024.34	\$ 85.54	\$ 42.78	\$ 13.15	
i. Employee after-tax contribution (Family rate less Single rate)	222.50	168.36	200.26	210.30	159.08	11.38	5.70	1.58	
j. Imputed Income (h. - i.)	\$ 1,367.82	\$ 1,034.82	\$ 1,231.08	\$ 1,143.86	\$ 865.26	\$ 74.16	\$ 37.08	\$ 11.57	

5 Children:									
	<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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. Preliminary Total	\$ 1,084.89	\$ 820.89	\$ 976.47	\$ 962.45	\$ 727.95	\$ 73.18	\$ 36.52	\$ 8.61	
g. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
h. Maximum FMV (min of f. and g.)	\$ 1,084.89	\$ 820.89	\$ 976.47	\$ 962.45	\$ 727.95	\$ 73.18	\$ 36.52	\$ 8.61	
i. Employee after-tax contribution (Family rate less Single rate)	222.50	168.36	200.26	210.30	159.08	11.38	5.70	1.58	
j. Imputed Income (h. - i.)	\$ 862.39	\$ 652.53	\$ 776.21	\$ 752.15	\$ 568.87	\$ 61.80	\$ 30.82	\$ 7.03	

Domestic Partner + 5 Children:									
	<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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
g. Preliminary Total	\$ 1,807.29	\$ 1,367.35	\$ 1,626.63	\$ 1,546.65	\$ 1,169.93	\$ 101.78	\$ 50.84	\$ 14.87	
h. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
i. Maximum FMV (min of g. and h.)	\$ 1,807.29	\$ 1,367.35	\$ 1,626.63	\$ 1,546.65	\$ 1,169.93	\$ 85.54	\$ 42.78	\$ 14.14	
j. Employee after-tax contribution (Family rate less Single rate)	222.50	168.36	200.26	210.30	159.08	11.38	5.70	1.58	
k. Imputed Income (i. - j.)	\$ 1,584.79	\$ 1,198.99	\$ 1,426.37	\$ 1,336.35	\$ 1,010.85	\$ 74.16	\$ 37.08	\$ 12.56	

6 Children:									
	<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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
g. Preliminary Total	\$ 1,301.87	\$ 985.07	\$ 1,171.76	\$ 1,154.94	\$ 873.54	\$ 87.81	\$ 43.82	\$ 10.33	
h. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
i. Maximum FMV (min of g. and h.)	\$ 1,301.87	\$ 985.07	\$ 1,171.76	\$ 1,154.94	\$ 873.54	\$ 85.54	\$ 42.78	\$ 10.33	
j. Employee after-tax contribution (Family rate less Single rate)	222.50	168.36	200.26	210.30	159.08	11.38	5.70	1.58	
k. Imputed Income (i. - j.)	\$ 1,079.37	\$ 816.71	\$ 971.50	\$ 944.64	\$ 714.46	\$ 74.16	\$ 37.08	\$ 8.75	

Domestic Partner + 6 Children:									
	<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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
g. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
h. Preliminary Total	\$ 2,024.27	\$ 1,531.53	\$ 1,821.92	\$ 1,739.14	\$ 1,315.52	\$ 116.41	\$ 58.14	\$ 16.59	
i. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
j. Maximum FMV (min of h. and i.)	\$ 1,834.96	\$ 1,388.20	\$ 1,651.46	\$ 1,635.74	\$ 1,237.40	\$ 85.54	\$ 42.78	\$ 14.14	
k. Employee after-tax contribution (Family rate less Single rate)	222.50	168.36	200.26	210.30	159.08	11.38	5.70	1.58	
l. Imputed Income (j. - k.)	\$ 1,612.46	\$ 1,219.84	\$ 1,451.20	\$ 1,425.44	\$ 1,078.32	\$ 74.16	\$ 37.08	\$ 12.56	

7 Children:									
	<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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
g. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
h. Preliminary Total	\$ 1,518.85	\$ 1,149.25	\$ 1,367.06	\$ 1,347.43	\$ 1,019.13	\$ 102.45	\$ 51.12	\$ 12.06	
i. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
j. Maximum FMV (min of h. and i.)	\$ 1,518.85	\$ 1,149.25	\$ 1,367.06	\$ 1,347.43	\$ 1,019.13	\$ 85.54	\$ 42.78	\$ 12.06	
k. Employee after-tax contribution (Family rate less Single rate)	222.50	168.36	200.26	210.30	159.08	11.38	5.70	1.58	
l. Imputed Income (j. - k.)	\$ 1,296.35	\$ 980.89	\$ 1,166.80	\$ 1,137.13	\$ 860.05	\$ 74.16	\$ 37.08	\$ 10.48	



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2019**

for Employees previously electing Single Coverage with Rates Shared 20% Employee/80% Employer

Domestic Partner + 7 or more Children:								
	<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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
f. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
g. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
h. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
i. Preliminary Total	\$ 2,241.25	\$ 1,695.71	\$ 2,017.22	\$ 1,931.63	\$ 1,461.11	\$ 131.05	\$ 65.44	\$ 18.32
j. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,834.96	\$ 1,388.20	\$ 1,651.46	\$ 1,635.74	\$ 1,237.40	\$ 85.54	\$ 42.78	\$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	222.50	168.36	200.26	210.30	159.08	11.38	5.70	1.58
m. Imputed Income (k. - l.)	\$ 1,612.46	\$ 1,219.84	\$ 1,451.20	\$ 1,425.44	\$ 1,078.32	\$ 74.16	\$ 37.08	\$ 12.56

8 Children:								
	<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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
g. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
h. FMV Child 8	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
i. Preliminary Total	\$ 1,735.83	\$ 1,313.43	\$ 1,562.35	\$ 1,539.92	\$ 1,164.72	\$ 117.08	\$ 58.43	\$ 13.78
j. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,735.83	\$ 1,313.43	\$ 1,562.35	\$ 1,539.92	\$ 1,164.72	\$ 85.54	\$ 42.78	\$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	222.50	168.36	200.26	210.30	159.08	11.38	5.70	1.58
m. Imputed Income (k. - l.)	\$ 1,513.33	\$ 1,145.07	\$ 1,362.09	\$ 1,329.62	\$ 1,005.64	\$ 74.16	\$ 37.08	\$ 12.20

9 Children:								
	<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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
g. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
h. FMV Child 8	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
i. FMV Child 9	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
j. Preliminary Total	\$ 1,952.81	\$ 1,477.61	\$ 1,757.65	\$ 1,732.40	\$ 1,310.32	\$ 131.72	\$ 65.73	\$ 15.50
k. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
l. Maximum FMV (min of j. and k.)	\$ 1,834.96	\$ 1,388.20	\$ 1,651.46	\$ 1,635.74	\$ 1,237.40	\$ 85.54	\$ 42.78	\$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	222.50	168.36	200.26	210.30	159.08	11.38	5.70	1.58
n. Imputed Income (l. - m.)	\$ 1,612.46	\$ 1,219.84	\$ 1,451.20	\$ 1,425.44	\$ 1,078.32	\$ 74.16	\$ 37.08	\$ 12.56

10 or more Children:								
	<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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
g. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
h. FMV Child 8	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
i. FMV Child 9	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
j. FMV Child 10	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
k. Preliminary Total	\$ 2,169.79	\$ 1,641.79	\$ 1,952.94	\$ 1,924.89	\$ 1,455.91	\$ 146.35	\$ 73.04	\$ 17.22
l. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	\$ 1,834.96	\$ 1,388.20	\$ 1,651.46	\$ 1,635.74	\$ 1,237.40	\$ 85.54	\$ 42.78	\$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	222.50	168.36	200.26	210.30	159.08	11.38	5.70	1.58
o. Imputed Income (m. - n.)	\$ 1,612.46	\$ 1,219.84	\$ 1,451.20	\$ 1,425.44	\$ 1,078.32	\$ 74.16	\$ 37.08	\$ 12.56