



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

for Employees previously electing Two-Party Coverage for a Tax Qualified Dependent 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 (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
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 (Family rate less 2-Party rate)	92.20	69.78	83.00	81.80	61.88	6.22	3.12	0.72
f. Imputed Income (d. - e.)	\$ 630.20	\$ 476.68	\$ 567.16	\$ 502.40	\$ 380.10	\$ 22.38	\$ 11.20	\$ 5.54

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 (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
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 (Family rate less 2-Party rate)	92.20	69.78	83.00	81.80	61.88	6.22	3.12	0.72
f. Imputed Income (d. - e.)	\$ 124.78	\$ 94.40	\$ 112.29	\$ 110.69	\$ 83.71	\$ 8.42	\$ 4.18	\$ 1.00

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 2-Party rate)	92.20	69.78	83.00	81.80	61.88	6.22	3.12	0.72
g. Imputed Income (e. - f.)	\$ 847.18	\$ 640.86	\$ 762.45	\$ 694.89	\$ 525.69	\$ 37.02	\$ 18.50	\$ 7.26

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 2-Party rate)	92.20	69.78	83.00	81.80	61.88	6.22	3.12	0.72
g. Imputed Income (e. - f.)	\$ 341.76	\$ 258.58	\$ 307.59	\$ 303.18	\$ 229.30	\$ 23.05	\$ 11.49	\$ 2.72

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 2-Party rate)	92.20	69.78	83.00	81.80	61.88	6.22	3.12	0.72
h. Imputed Income (f. - g.)	\$ 1,064.16	\$ 805.04	\$ 957.75	\$ 887.38	\$ 671.28	\$ 51.65	\$ 25.81	\$ 8.98

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 2-Party rate)	92.20	69.78	83.00	81.80	61.88	6.22	3.12	0.72
h. Imputed Income (f. - g.)	\$ 558.74	\$ 422.76	\$ 502.88	\$ 495.67	\$ 374.89	\$ 37.69	\$ 18.79	\$ 4.45

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 2-Party rate)	92.20	69.78	83.00	81.80	61.88	6.22	3.12	0.72
i. Imputed Income (g. - h.)	\$ 1,281.14	\$ 969.22	\$ 1,153.04	\$ 1,079.87	\$ 816.87	\$ 66.29	\$ 33.11	\$ 10.71

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 2-Party rate)	92.20	69.78	83.00	81.80	61.88	6.22	3.12	0.72
i. Imputed Income (g. - h.)	\$ 775.72	\$ 586.94	\$ 698.18	\$ 688.16	\$ 520.48	\$ 52.32	\$ 26.09	\$ 6.17



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for Employees previously electing Two-Party Coverage for a Tax Qualified Dependent 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 2-Party rate)	92.20	69.78	83.00	81.80	61.88	6.22	3.12	0.72
j. Imputed Income (h. - i.)	\$ 1,498.12	\$ 1,133.40	\$ 1,348.34	\$ 1,272.36	\$ 962.46	\$ 79.32	\$ 39.66	\$ 12.43

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 2-Party rate)	92.20	69.78	83.00	81.80	61.88	6.22	3.12	0.72
j. Imputed Income (h. - i.)	\$ 992.69	\$ 751.11	\$ 893.47	\$ 880.65	\$ 666.07	\$ 66.96	\$ 33.40	\$ 7.89

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 2-Party rate)	92.20	69.78	83.00	81.80	61.88	6.22	3.12	0.72
k. Imputed Income (i. - j.)	\$ 1,715.09	\$ 1,297.57	\$ 1,543.63	\$ 1,464.85	\$ 1,108.05	\$ 79.32	\$ 39.66	\$ 13.42

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 2-Party rate)	92.20	69.78	83.00	81.80	61.88	6.22	3.12	0.72
k. Imputed Income (i. - j.)	\$ 1,209.67	\$ 915.29	\$ 1,088.76	\$ 1,073.14	\$ 811.66	\$ 79.32	\$ 39.66	\$ 9.61

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 2-Party rate)	92.20	69.78	83.00	81.80	61.88	6.22	3.12	0.72
l. Imputed Income (j. - k.)	\$ 1,742.76	\$ 1,318.42	\$ 1,568.46	\$ 1,553.94	\$ 1,175.52	\$ 79.32	\$ 39.66	\$ 13.42

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 2-Party rate)	92.20	69.78	83.00	81.80	61.88	6.22	3.12	0.72
l. Imputed Income (j. - k.)	\$ 1,426.65	\$ 1,079.47	\$ 1,284.06	\$ 1,265.63	\$ 957.25	\$ 79.32	\$ 39.66	\$ 11.34



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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 2-Party rate)	92.20	69.78	83.00	81.80	61.88	6.22	3.12	0.72
m. Imputed Income (k. - l.)	\$ 1,742.76	\$ 1,318.42	\$ 1,568.46	\$ 1,553.94	\$ 1,175.52	\$ 79.32	\$ 39.66	\$ 13.42

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 2-Party rate)	92.20	69.78	83.00	81.80	61.88	6.22	3.12	0.72
m. Imputed Income (k. - l.)	\$ 1,643.63	\$ 1,243.65	\$ 1,479.35	\$ 1,458.12	\$ 1,102.84	\$ 79.32	\$ 39.66	\$ 13.06

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 2-Party rate)	92.20	69.78	83.00	81.80	61.88	6.22	3.12	0.72
n. Imputed Income (l. - m.)	\$ 1,742.76	\$ 1,318.42	\$ 1,568.46	\$ 1,553.94	\$ 1,175.52	\$ 79.32	\$ 39.66	\$ 13.42

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 2-Party rate)	92.20	69.78	83.00	81.80	61.88	6.22	3.12	0.72
o. Imputed Income (m. - n.)	\$ 1,742.76	\$ 1,318.42	\$ 1,568.46	\$ 1,553.94	\$ 1,175.52	\$ 79.32	\$ 39.66	\$ 13.42