



**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 25% Employee/75% 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)	115.28	87.22	103.74	102.26	77.34	7.76	3.88	0.90
f. Imputed Income (d. - e.)	\$ 607.12	\$ 459.24	\$ 546.42	\$ 481.94	\$ 364.64	\$ 20.84	\$ 10.44	\$ 5.36

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)	115.28	87.22	103.74	102.26	77.34	7.76	3.88	0.90
f. Imputed Income (d. - e.)	\$ 101.70	\$ 76.96	\$ 91.55	\$ 90.23	\$ 68.25	\$ 6.88	\$ 3.42	\$ 0.82

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)	115.28	87.22	103.74	102.26	77.34	7.76	3.88	0.90
g. Imputed Income (e. - f.)	\$ 824.10	\$ 623.42	\$ 741.71	\$ 674.43	\$ 510.23	\$ 35.48	\$ 17.74	\$ 7.08

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)	115.28	87.22	103.74	102.26	77.34	7.76	3.88	0.90
g. Imputed Income (e. - f.)	\$ 318.68	\$ 241.14	\$ 286.85	\$ 282.72	\$ 213.84	\$ 21.51	\$ 10.73	\$ 2.54

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)	115.28	87.22	103.74	102.26	77.34	7.76	3.88	0.90
h. Imputed Income (f. - g.)	\$ 1,041.08	\$ 787.60	\$ 937.01	\$ 866.92	\$ 655.82	\$ 50.11	\$ 25.05	\$ 8.80

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)	115.28	87.22	103.74	102.26	77.34	7.76	3.88	0.90
h. Imputed Income (f. - g.)	\$ 535.66	\$ 405.32	\$ 482.14	\$ 475.21	\$ 359.43	\$ 36.15	\$ 18.03	\$ 4.27

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)	115.28	87.22	103.74	102.26	77.34	7.76	3.88	0.90
i. Imputed Income (g. - h.)	\$ 1,258.06	\$ 951.78	\$ 1,132.30	\$ 1,059.41	\$ 801.41	\$ 64.75	\$ 32.35	\$ 10.53

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)	115.28	87.22	103.74	102.26	77.34	7.76	3.88	0.90
i. Imputed Income (g. - h.)	\$ 752.64	\$ 569.50	\$ 677.44	\$ 667.70	\$ 505.02	\$ 50.78	\$ 25.33	\$ 5.99



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for Employees previously electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 25% Employee/75% 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)	115.28	87.22	103.74	102.26	77.34	7.76	3.88	0.90	
j. Imputed Income (h. - i.)	\$ 1,475.04	\$ 1,115.96	\$ 1,327.60	\$ 1,251.90	\$ 947.00	\$ 77.78	\$ 38.90	\$ 12.25	

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)	115.28	87.22	103.74	102.26	77.34	7.76	3.88	0.90	
j. Imputed Income (h. - i.)	\$ 969.61	\$ 733.67	\$ 872.73	\$ 860.19	\$ 650.61	\$ 65.42	\$ 32.64	\$ 7.71	

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)	115.28	87.22	103.74	102.26	77.34	7.76	3.88	0.90	
k. Imputed Income (i. - j.)	\$ 1,692.01	\$ 1,280.13	\$ 1,522.89	\$ 1,444.39	\$ 1,092.59	\$ 77.78	\$ 38.90	\$ 13.24	

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)	115.28	87.22	103.74	102.26	77.34	7.76	3.88	0.90	
k. Imputed Income (i. - j.)	\$ 1,186.59	\$ 897.85	\$ 1,068.02	\$ 1,052.68	\$ 796.20	\$ 77.78	\$ 38.90	\$ 9.43	

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)	115.28	87.22	103.74	102.26	77.34	7.76	3.88	0.90	
l. Imputed Income (j. - k.)	\$ 1,719.68	\$ 1,300.98	\$ 1,547.72	\$ 1,533.48	\$ 1,160.06	\$ 77.78	\$ 38.90	\$ 13.24	

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)	115.28	87.22	103.74	102.26	77.34	7.76	3.88	0.90	
l. Imputed Income (j. - k.)	\$ 1,403.57	\$ 1,062.03	\$ 1,263.32	\$ 1,245.17	\$ 941.79	\$ 77.78	\$ 38.90	\$ 11.16	



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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)	115.28	87.22	103.74	102.26	77.34	7.76	3.88	0.90
m. Imputed Income (k. - l.)	\$ 1,719.68	\$ 1,300.98	\$ 1,547.72	\$ 1,533.48	\$ 1,160.06	\$ 77.78	\$ 38.90	\$ 13.24

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)	115.28	87.22	103.74	102.26	77.34	7.76	3.88	0.90
m. Imputed Income (k. - l.)	\$ 1,620.55	\$ 1,226.21	\$ 1,458.61	\$ 1,437.66	\$ 1,087.38	\$ 77.78	\$ 38.90	\$ 12.88

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)	115.28	87.22	103.74	102.26	77.34	7.76	3.88	0.90
n. Imputed Income (l. - m.)	\$ 1,719.68	\$ 1,300.98	\$ 1,547.72	\$ 1,533.48	\$ 1,160.06	\$ 77.78	\$ 38.90	\$ 13.24

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)	115.28	87.22	103.74	102.26	77.34	7.76	3.88	0.90
o. Imputed Income (m. - n.)	\$ 1,719.68	\$ 1,300.98	\$ 1,547.72	\$ 1,533.48	\$ 1,160.06	\$ 77.78	\$ 38.90	\$ 13.24



**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 30% Employee/70% 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)	138.32	104.66	124.50	122.72	92.82	9.32	4.64	1.10
f. Imputed Income (d. - e.)	\$ 584.08	\$ 441.80	\$ 525.66	\$ 461.48	\$ 349.16	\$ 19.28	\$ 9.68	\$ 5.16

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)	138.32	104.66	124.50	122.72	92.82	9.32	4.64	1.10
f. Imputed Income (d. - e.)	\$ 78.66	\$ 59.52	\$ 70.79	\$ 69.77	\$ 52.77	\$ 5.32	\$ 2.66	\$ 0.62

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)	138.32	104.66	124.50	122.72	92.82	9.32	4.64	1.10
g. Imputed Income (e. - f.)	\$ 801.06	\$ 605.98	\$ 720.95	\$ 653.97	\$ 494.75	\$ 33.92	\$ 16.98	\$ 6.88

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)	138.32	104.66	124.50	122.72	92.82	9.32	4.64	1.10
g. Imputed Income (e. - f.)	\$ 295.64	\$ 223.70	\$ 266.09	\$ 262.26	\$ 198.36	\$ 19.95	\$ 9.97	\$ 2.34

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)	138.32	104.66	124.50	122.72	92.82	9.32	4.64	1.10
h. Imputed Income (f. - g.)	\$ 1,018.04	\$ 770.16	\$ 916.25	\$ 846.46	\$ 640.34	\$ 48.55	\$ 24.29	\$ 8.60

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)	138.32	104.66	124.50	122.72	92.82	9.32	4.64	1.10
h. Imputed Income (f. - g.)	\$ 512.62	\$ 387.88	\$ 461.38	\$ 454.75	\$ 343.95	\$ 34.59	\$ 17.27	\$ 4.07

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)	138.32	104.66	124.50	122.72	92.82	9.32	4.64	1.10
i. Imputed Income (g. - h.)	\$ 1,235.02	\$ 934.34	\$ 1,111.54	\$ 1,038.95	\$ 785.93	\$ 63.19	\$ 31.59	\$ 10.33

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)	138.32	104.66	124.50	122.72	92.82	9.32	4.64	1.10
i. Imputed Income (g. - h.)	\$ 729.60	\$ 552.06	\$ 656.68	\$ 647.24	\$ 489.54	\$ 49.22	\$ 24.57	\$ 5.79



**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 30% Employee/70% 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)	138.32	104.66	124.50	122.72	92.82	9.32	4.64	1.10
j. Imputed Income (h. - i.)	\$ 1,452.00	\$ 1,098.52	\$ 1,306.84	\$ 1,231.44	\$ 931.52	\$ 76.22	\$ 38.14	\$ 12.05

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)	138.32	104.66	124.50	122.72	92.82	9.32	4.64	1.10
j. Imputed Income (h. - i.)	\$ 946.57	\$ 716.23	\$ 851.97	\$ 839.73	\$ 635.13	\$ 63.86	\$ 31.88	\$ 7.51

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)	138.32	104.66	124.50	122.72	92.82	9.32	4.64	1.10
k. Imputed Income (i. - j.)	\$ 1,668.97	\$ 1,262.69	\$ 1,502.13	\$ 1,423.93	\$ 1,077.11	\$ 76.22	\$ 38.14	\$ 13.04

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)	138.32	104.66	124.50	122.72	92.82	9.32	4.64	1.10
k. Imputed Income (i. - j.)	\$ 1,163.55	\$ 880.41	\$ 1,047.26	\$ 1,032.22	\$ 780.72	\$ 76.22	\$ 38.14	\$ 9.23

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)	138.32	104.66	124.50	122.72	92.82	9.32	4.64	1.10
l. Imputed Income (j. - k.)	\$ 1,696.64	\$ 1,283.54	\$ 1,526.96	\$ 1,513.02	\$ 1,144.58	\$ 76.22	\$ 38.14	\$ 13.04

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)	138.32	104.66	124.50	122.72	92.82	9.32	4.64	1.10
l. Imputed Income (j. - k.)	\$ 1,380.53	\$ 1,044.59	\$ 1,242.56	\$ 1,224.71	\$ 926.31	\$ 76.22	\$ 38.14	\$ 10.96



**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 30% Employee/70% 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 2-Party rate)	138.32	104.66	124.50	122.72	92.82	9.32	4.64	1.10
m. Imputed Income (k. - l.)	\$ 1,696.64	\$ 1,283.54	\$ 1,526.96	\$ 1,513.02	\$ 1,144.58	\$ 76.22	\$ 38.14	\$ 13.04

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)	138.32	104.66	124.50	122.72	92.82	9.32	4.64	1.10
m. Imputed Income (k. - l.)	\$ 1,597.51	\$ 1,208.77	\$ 1,437.85	\$ 1,417.20	\$ 1,071.90	\$ 76.22	\$ 38.14	\$ 12.68

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)	138.32	104.66	124.50	122.72	92.82	9.32	4.64	1.10
n. Imputed Income (l. - m.)	\$ 1,696.64	\$ 1,283.54	\$ 1,526.96	\$ 1,513.02	\$ 1,144.58	\$ 76.22	\$ 38.14	\$ 13.04

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)	138.32	104.66	124.50	122.72	92.82	9.32	4.64	1.10
o. Imputed Income (m. - n.)	\$ 1,696.64	\$ 1,283.54	\$ 1,526.96	\$ 1,513.02	\$ 1,144.58	\$ 76.22	\$ 38.14	\$ 13.04



**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 35% Employee/65% 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)	161.38	122.10	145.24	143.16	108.28	10.88	5.44	1.26
f. Imputed Income (d. - e.)	\$ 561.02	\$ 424.36	\$ 504.92	\$ 441.04	\$ 333.70	\$ 17.72	\$ 8.88	\$ 5.00

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)	161.38	122.10	145.24	143.16	108.28	10.88	5.44	1.26
f. Imputed Income (d. - e.)	\$ 55.60	\$ 42.08	\$ 50.05	\$ 49.33	\$ 37.31	\$ 3.76	\$ 1.86	\$ 0.46

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)	161.38	122.10	145.24	143.16	108.28	10.88	5.44	1.26
g. Imputed Income (e. - f.)	\$ 778.00	\$ 588.54	\$ 700.21	\$ 633.53	\$ 479.29	\$ 32.36	\$ 16.18	\$ 6.72

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)	161.38	122.10	145.24	143.16	108.28	10.88	5.44	1.26
g. Imputed Income (e. - f.)	\$ 272.58	\$ 206.26	\$ 245.35	\$ 241.82	\$ 182.90	\$ 18.39	\$ 9.17	\$ 2.18

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)	161.38	122.10	145.24	143.16	108.28	10.88	5.44	1.26
h. Imputed Income (f. - g.)	\$ 994.98	\$ 752.72	\$ 895.51	\$ 826.02	\$ 624.88	\$ 46.99	\$ 23.49	\$ 8.44

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)	161.38	122.10	145.24	143.16	108.28	10.88	5.44	1.26
h. Imputed Income (f. - g.)	\$ 489.56	\$ 370.44	\$ 440.64	\$ 434.31	\$ 328.49	\$ 33.03	\$ 16.47	\$ 3.91

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)	161.38	122.10	145.24	143.16	108.28	10.88	5.44	1.26
i. Imputed Income (g. - h.)	\$ 1,211.96	\$ 916.90	\$ 1,090.80	\$ 1,018.51	\$ 770.47	\$ 61.63	\$ 30.79	\$ 10.17

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)	161.38	122.10	145.24	143.16	108.28	10.88	5.44	1.26
i. Imputed Income (g. - h.)	\$ 706.54	\$ 534.62	\$ 635.94	\$ 626.80	\$ 474.08	\$ 47.66	\$ 23.77	\$ 5.63



**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 35% Employee/65% 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)	161.38	122.10	145.24	143.16	108.28	10.88	5.44	1.26
j. Imputed Income (h. - i.)	\$ 1,428.94	\$ 1,081.08	\$ 1,286.10	\$ 1,211.00	\$ 916.06	\$ 74.66	\$ 37.34	\$ 11.89

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)	161.38	122.10	145.24	143.16	108.28	10.88	5.44	1.26
j. Imputed Income (h. - i.)	\$ 923.51	\$ 698.79	\$ 831.23	\$ 819.29	\$ 619.67	\$ 62.30	\$ 31.08	\$ 7.35

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)	161.38	122.10	145.24	143.16	108.28	10.88	5.44	1.26
k. Imputed Income (i. - j.)	\$ 1,645.91	\$ 1,245.25	\$ 1,481.39	\$ 1,403.49	\$ 1,061.65	\$ 74.66	\$ 37.34	\$ 12.88

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)	161.38	122.10	145.24	143.16	108.28	10.88	5.44	1.26
k. Imputed Income (i. - j.)	\$ 1,140.49	\$ 862.97	\$ 1,026.52	\$ 1,011.78	\$ 765.26	\$ 74.66	\$ 37.34	\$ 9.07

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)	161.38	122.10	145.24	143.16	108.28	10.88	5.44	1.26
l. Imputed Income (j. - k.)	\$ 1,673.58	\$ 1,266.10	\$ 1,506.22	\$ 1,492.58	\$ 1,129.12	\$ 74.66	\$ 37.34	\$ 12.88

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)	161.38	122.10	145.24	143.16	108.28	10.88	5.44	1.26
l. Imputed Income (j. - k.)	\$ 1,357.47	\$ 1,027.15	\$ 1,221.82	\$ 1,204.27	\$ 910.85	\$ 74.66	\$ 37.34	\$ 10.80



**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 35% Employee/65% 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 2-Party rate)	161.38	122.10	145.24	143.16	108.28	10.88	5.44	1.26
m. Imputed Income (k. - l.)	\$ 1,673.58	\$ 1,266.10	\$ 1,506.22	\$ 1,492.58	\$ 1,129.12	\$ 74.66	\$ 37.34	\$ 12.88

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)	161.38	122.10	145.24	143.16	108.28	10.88	5.44	1.26
m. Imputed Income (k. - l.)	\$ 1,574.45	\$ 1,191.33	\$ 1,417.11	\$ 1,396.76	\$ 1,056.44	\$ 74.66	\$ 37.34	\$ 12.52

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)	161.38	122.10	145.24	143.16	108.28	10.88	5.44	1.26
n. Imputed Income (l. - m.)	\$ 1,673.58	\$ 1,266.10	\$ 1,506.22	\$ 1,492.58	\$ 1,129.12	\$ 74.66	\$ 37.34	\$ 12.88

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)	161.38	122.10	145.24	143.16	108.28	10.88	5.44	1.26
o. Imputed Income (m. - n.)	\$ 1,673.58	\$ 1,266.10	\$ 1,506.22	\$ 1,492.58	\$ 1,129.12	\$ 74.66	\$ 37.34	\$ 12.88



**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 40% Employee/60% 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)	184.44	139.56	166.00	163.62	123.76	12.44	6.22	1.48
f. Imputed Income (d. - e.)	\$ 537.96	\$ 406.90	\$ 484.16	\$ 420.58	\$ 318.22	\$ 16.16	\$ 8.10	\$ 4.78

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)	184.44	139.56	166.00	163.62	123.76	12.44	6.22	1.48
f. Imputed Income (d. - e.)	\$ 32.54	\$ 24.62	\$ 29.00	\$ 29.00	\$ 21.83	\$ 2.20	\$ 1.08	\$ 0.24

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)	184.44	139.56	166.00	163.62	123.76	12.44	6.22	1.48
g. Imputed Income (e. - f.)	\$ 754.94	\$ 571.08	\$ 679.45	\$ 613.07	\$ 463.81	\$ 30.80	\$ 15.40	\$ 6.50

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)	184.44	139.56	166.00	163.62	123.76	12.44	6.22	1.48
g. Imputed Income (e. - f.)	\$ 249.52	\$ 188.80	\$ 224.59	\$ 221.36	\$ 167.42	\$ 16.83	\$ 8.39	\$ 1.96

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)	184.44	139.56	166.00	163.62	123.76	12.44	6.22	1.48
h. Imputed Income (f. - g.)	\$ 971.92	\$ 735.26	\$ 874.75	\$ 805.56	\$ 609.40	\$ 45.43	\$ 22.71	\$ 8.22

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)	184.44	139.56	166.00	163.62	123.76	12.44	6.22	1.48
h. Imputed Income (f. - g.)	\$ 466.50	\$ 352.98	\$ 419.88	\$ 413.85	\$ 313.01	\$ 31.47	\$ 15.69	\$ 3.69

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)	184.44	139.56	166.00	163.62	123.76	12.44	6.22	1.48
i. Imputed Income (g. - h.)	\$ 1,188.90	\$ 899.44	\$ 1,070.04	\$ 998.05	\$ 754.99	\$ 60.07	\$ 30.01	\$ 9.95

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)	184.44	139.56	166.00	163.62	123.76	12.44	6.22	1.48
i. Imputed Income (g. - h.)	\$ 683.48	\$ 517.16	\$ 615.18	\$ 606.34	\$ 458.60	\$ 46.10	\$ 22.99	\$ 5.41



**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 40% Employee/60% 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)	184.44	139.56	166.00	163.62	123.76	12.44	6.22	1.48
j. Imputed Income (h. - i.)	\$ 1,405.88	\$ 1,063.62	\$ 1,265.34	\$ 1,190.54	\$ 900.58	\$ 73.10	\$ 36.56	\$ 11.67

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)	184.44	139.56	166.00	163.62	123.76	12.44	6.22	1.48
j. Imputed Income (h. - i.)	\$ 900.45	\$ 681.33	\$ 810.47	\$ 798.83	\$ 604.19	\$ 60.74	\$ 30.30	\$ 7.13

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)	184.44	139.56	166.00	163.62	123.76	12.44	6.22	1.48
k. Imputed Income (i. - j.)	\$ 1,622.85	\$ 1,227.79	\$ 1,460.63	\$ 1,383.03	\$ 1,046.17	\$ 73.10	\$ 36.56	\$ 12.66

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)	184.44	139.56	166.00	163.62	123.76	12.44	6.22	1.48
k. Imputed Income (i. - j.)	\$ 1,117.43	\$ 845.51	\$ 1,005.76	\$ 991.32	\$ 749.78	\$ 73.10	\$ 36.56	\$ 8.85

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)	184.44	139.56	166.00	163.62	123.76	12.44	6.22	1.48
l. Imputed Income (j. - k.)	\$ 1,650.52	\$ 1,248.64	\$ 1,485.46	\$ 1,472.12	\$ 1,113.64	\$ 73.10	\$ 36.56	\$ 12.66

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)	184.44	139.56	166.00	163.62	123.76	12.44	6.22	1.48
l. Imputed Income (j. - k.)	\$ 1,334.41	\$ 1,009.69	\$ 1,201.06	\$ 1,183.81	\$ 895.37	\$ 73.10	\$ 36.56	\$ 10.58



**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 40% Employee/60% 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 2-Party rate)	184.44	139.56	166.00	163.62	123.76	12.44	6.22	1.48
m. Imputed Income (k. - l.)	\$ 1,650.52	\$ 1,248.64	\$ 1,485.46	\$ 1,472.12	\$ 1,113.64	\$ 73.10	\$ 36.56	\$ 12.66

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)	184.44	139.56	166.00	163.62	123.76	12.44	6.22	1.48
m. Imputed Income (k. - l.)	\$ 1,551.39	\$ 1,173.87	\$ 1,396.35	\$ 1,376.30	\$ 1,040.96	\$ 73.10	\$ 36.56	\$ 12.30

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)	184.44	139.56	166.00	163.62	123.76	12.44	6.22	1.48
n. Imputed Income (l. - m.)	\$ 1,650.52	\$ 1,248.64	\$ 1,485.46	\$ 1,472.12	\$ 1,113.64	\$ 73.10	\$ 36.56	\$ 12.66

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)	184.44	139.56	166.00	163.62	123.76	12.44	6.22	1.48
o. Imputed Income (m. - n.)	\$ 1,650.52	\$ 1,248.64	\$ 1,485.46	\$ 1,472.12	\$ 1,113.64	\$ 73.10	\$ 36.56	\$ 12.66