



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2020**



for Employees otherwise electing Single Coverage 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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. Preliminary Total	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
c. Maximum (2-Party Rate)	1,456.30	1,061.14	1,310.64	1,300.30	947.50	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	172.64	125.80	155.36	170.26	124.06	6.46	3.24	1.06
f. Imputed Income (d. - e.)	\$ 593.10	\$ 432.14	\$ 533.80	\$ 448.98	\$ 327.20	\$ 22.14	\$ 11.08	\$ 5.20

1 Child Only:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. Preliminary Total	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
c. Maximum (2-Party Rate)	1,456.30	1,061.14	1,310.64	1,300.30	947.50	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	172.64	125.80	155.36	170.26	124.06	6.46	3.24	1.06
f. Imputed Income (d. - e.)	\$ 57.36	\$ 41.82	\$ 51.65	\$ 33.78	\$ 24.59	\$ 8.18	\$ 4.06	\$ 0.66

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. Preliminary Total	\$ 995.74	\$ 725.56	\$ 896.17	\$ 823.28	\$ 599.91	\$ 43.24	\$ 21.62	\$ 7.98
d. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 995.74	\$ 725.56	\$ 896.17	\$ 823.28	\$ 599.91	\$ 43.24	\$ 21.62	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	14.22	7.12	1.98
g. Imputed Income (e. - f.)	\$ 700.92	\$ 510.70	\$ 630.83	\$ 544.62	\$ 396.89	\$ 29.02	\$ 14.50	\$ 6.00

2 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. Preliminary Total	\$ 460.01	\$ 335.25	\$ 414.02	\$ 408.08	\$ 297.30	\$ 29.27	\$ 14.61	\$ 3.44
d. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 460.01	\$ 335.25	\$ 414.02	\$ 408.08	\$ 297.30	\$ 29.27	\$ 14.61	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	14.22	7.12	1.98
g. Imputed Income (e. - f.)	\$ 165.19	\$ 120.39	\$ 148.68	\$ 129.42	\$ 94.28	\$ 15.05	\$ 7.49	\$ 1.46

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. Preliminary Total	\$ 1,225.75	\$ 893.19	\$ 1,103.18	\$ 1,027.32	\$ 748.56	\$ 57.87	\$ 28.93	\$ 9.70
e. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,225.75	\$ 893.19	\$ 1,103.18	\$ 1,027.32	\$ 748.56	\$ 57.87	\$ 28.93	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	14.22	7.12	1.98
h. Imputed Income (f. - g.)	\$ 930.93	\$ 678.33	\$ 837.84	\$ 748.66	\$ 545.54	\$ 43.65	\$ 21.81	\$ 7.72

3 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. Preliminary Total	\$ 690.01	\$ 502.87	\$ 621.04	\$ 612.11	\$ 445.95	\$ 43.91	\$ 21.91	\$ 5.17
e. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 690.01	\$ 502.87	\$ 621.04	\$ 612.11	\$ 445.95	\$ 43.91	\$ 21.91	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	14.22	7.12	1.98
h. Imputed Income (f. - g.)	\$ 395.19	\$ 288.01	\$ 355.70	\$ 333.45	\$ 242.93	\$ 29.69	\$ 14.79	\$ 3.19

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. Preliminary Total	\$ 1,455.75	\$ 1,060.81	\$ 1,310.20	\$ 1,231.35	\$ 897.21	\$ 72.51	\$ 36.23	\$ 11.43
f. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,455.75	\$ 1,060.81	\$ 1,310.20	\$ 1,231.35	\$ 897.21	\$ 72.51	\$ 36.23	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	14.22	7.12	1.98
i. Imputed Income (g. - h.)	\$ 1,160.93	\$ 845.95	\$ 1,044.86	\$ 952.69	\$ 694.19	\$ 58.29	\$ 29.11	\$ 9.45

4 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. Preliminary Total	\$ 920.02	\$ 670.49	\$ 828.05	\$ 816.15	\$ 594.60	\$ 58.54	\$ 29.21	\$ 6.89
f. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 920.02	\$ 670.49	\$ 828.05	\$ 816.15	\$ 594.60	\$ 58.54	\$ 29.21	\$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	14.22	7.12	1.98
i. Imputed Income (g. - h.)	\$ 625.20	\$ 455.63	\$ 562.71	\$ 537.49	\$ 391.58	\$ 44.32	\$ 22.09	\$ 4.91



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for Employees otherwise electing Single Coverage 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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. Preliminary Total	\$ 1,685.76	\$ 1,228.43	\$ 1,517.21	\$ 1,435.39	\$ 1,045.86	\$ 87.14	\$ 43.53	\$ 13.15	
g. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
h. Maximum FMV (min of f. and g.)	\$ 1,685.76	\$ 1,228.43	\$ 1,517.21	\$ 1,435.39	\$ 1,045.86	\$ 85.54	\$ 42.78	\$ 13.15	
i. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	14.22	7.12	1.98	
j. Imputed Income (h. - i.)	\$ 1,390.94	\$ 1,013.57	\$ 1,251.87	\$ 1,156.73	\$ 842.84	\$ 71.32	\$ 35.66	\$ 11.17	

5 Children:									
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. Preliminary Total	\$ 1,150.02	\$ 838.12	\$ 1,035.06	\$ 1,020.19	\$ 743.25	\$ 73.18	\$ 36.52	\$ 8.61	
g. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
h. Maximum FMV (min of f. and g.)	\$ 1,150.02	\$ 838.12	\$ 1,035.06	\$ 1,020.19	\$ 743.25	\$ 73.18	\$ 36.52	\$ 8.61	
i. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	14.22	7.12	1.98	
j. Imputed Income (h. - i.)	\$ 855.20	\$ 623.26	\$ 769.72	\$ 741.53	\$ 540.23	\$ 58.96	\$ 29.40	\$ 6.63	

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
g. Preliminary Total	\$ 1,915.76	\$ 1,396.06	\$ 1,724.22	\$ 1,639.43	\$ 1,194.51	\$ 101.78	\$ 50.84	\$ 14.87	
h. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
i. Maximum FMV (min of g. and h.)	\$ 1,915.76	\$ 1,396.06	\$ 1,724.22	\$ 1,639.43	\$ 1,194.51	\$ 85.54	\$ 42.78	\$ 14.14	
j. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	14.22	7.12	1.98	
k. Imputed Income (i. - j.)	\$ 1,620.94	\$ 1,181.20	\$ 1,458.88	\$ 1,360.77	\$ 991.49	\$ 71.32	\$ 35.66	\$ 12.16	

6 Children:									
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
g. Preliminary Total	\$ 1,380.03	\$ 1,005.74	\$ 1,242.07	\$ 1,224.23	\$ 891.90	\$ 87.81	\$ 43.82	\$ 10.33	
h. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
i. Maximum FMV (min of g. and h.)	\$ 1,380.03	\$ 1,005.74	\$ 1,242.07	\$ 1,224.23	\$ 891.90	\$ 85.54	\$ 42.78	\$ 10.33	
j. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	14.22	7.12	1.98	
k. Imputed Income (i. - j.)	\$ 1,085.21	\$ 790.88	\$ 976.73	\$ 945.57	\$ 688.88	\$ 71.32	\$ 35.66	\$ 8.35	

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
g. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
h. Preliminary Total	\$ 2,145.77	\$ 1,563.68	\$ 1,931.23	\$ 1,843.47	\$ 1,343.16	\$ 116.41	\$ 58.14	\$ 16.59	
i. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
j. Maximum FMV (min of h. and i.)	\$ 1,945.06	\$ 1,417.34	\$ 1,750.54	\$ 1,733.88	\$ 1,263.38	\$ 85.54	\$ 42.78	\$ 14.14	
k. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	14.22	7.12	1.98	
l. Imputed Income (j. - k.)	\$ 1,650.24	\$ 1,202.48	\$ 1,485.20	\$ 1,455.22	\$ 1,060.36	\$ 71.32	\$ 35.66	\$ 12.16	

7 Children:									
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
h. Preliminary Total	\$ 1,610.03	\$ 1,173.36	\$ 1,449.08	\$ 1,428.26	\$ 1,040.55	\$ 102.45	\$ 51.12	\$ 12.06	
i. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
j. Maximum FMV (min of h. and i.)	\$ 1,610.03	\$ 1,173.36	\$ 1,449.08	\$ 1,428.26	\$ 1,040.55	\$ 85.54	\$ 42.78	\$ 12.06	
k. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	14.22	7.12	1.98	
l. Imputed Income (j. - k.)	\$ 1,315.21	\$ 958.50	\$ 1,183.74	\$ 1,149.60	\$ 837.53	\$ 71.32	\$ 35.66	\$ 10.08	



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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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
g. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
h. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
i. Preliminary Total	\$ 2,375.77	\$ 1,731.30	\$ 2,138.24	\$ 2,047.50	\$ 1,491.81	\$ 131.05	\$ 65.44	\$ 18.32
j. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,945.06	\$ 1,417.34	\$ 1,750.54	\$ 1,733.88	\$ 1,263.38	\$ 85.54	\$ 42.78	\$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	14.22	7.12	1.98
m. Imputed Income (k. - l.)	\$ 1,650.24	\$ 1,202.48	\$ 1,485.20	\$ 1,455.22	\$ 1,060.36	\$ 71.32	\$ 35.66	\$ 12.16

8 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
i. Preliminary Total	\$ 1,840.04	\$ 1,340.99	\$ 1,656.09	\$ 1,632.30	\$ 1,189.20	\$ 117.08	\$ 58.43	\$ 13.78
j. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,840.04	\$ 1,340.99	\$ 1,656.09	\$ 1,632.30	\$ 1,189.20	\$ 85.54	\$ 42.78	\$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	14.22	7.12	1.98
m. Imputed Income (k. - l.)	\$ 1,545.22	\$ 1,126.13	\$ 1,390.75	\$ 1,353.64	\$ 986.18	\$ 71.32	\$ 35.66	\$ 11.80

9 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
i. FMV Child 9	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
j. Preliminary Total	\$ 2,070.04	\$ 1,508.61	\$ 1,863.11	\$ 1,836.34	\$ 1,337.84	\$ 131.72	\$ 65.73	\$ 15.50
k. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
l. Maximum FMV (min of j. and k.)	\$ 1,945.06	\$ 1,417.34	\$ 1,750.54	\$ 1,733.88	\$ 1,263.38	\$ 85.54	\$ 42.78	\$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	14.22	7.12	1.98
n. Imputed Income (l. - m.)	\$ 1,650.24	\$ 1,202.48	\$ 1,485.20	\$ 1,455.22	\$ 1,060.36	\$ 71.32	\$ 35.66	\$ 12.16

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
i. FMV Child 9	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
j. FMV Child 10	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
k. Preliminary Total	\$ 2,300.05	\$ 1,676.24	\$ 2,070.12	\$ 2,040.38	\$ 1,486.49	\$ 146.35	\$ 73.04	\$ 17.22
l. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	\$ 1,945.06	\$ 1,417.34	\$ 1,750.54	\$ 1,733.88	\$ 1,263.38	\$ 85.54	\$ 42.78	\$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	14.22	7.12	1.98
o. Imputed Income (m. - n.)	\$ 1,650.24	\$ 1,202.48	\$ 1,485.20	\$ 1,455.22	\$ 1,060.36	\$ 71.32	\$ 35.66	\$ 12.16



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2020**



for Employees otherwise electing Single Coverage 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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. Preliminary Total	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
c. Maximum (2-Party Rate)	1,456.30	1,061.14	1,310.64	1,300.30	947.50	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	207.18	150.96	186.46	204.32	148.88	7.76	3.88	1.26
f. Imputed Income (d. - e.)	\$ 558.56	\$ 406.98	\$ 502.70	\$ 414.92	\$ 302.38	\$ 20.84	\$ 10.44	\$ 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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. Preliminary Total	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
c. Maximum (2-Party Rate)	1,456.30	1,061.14	1,310.64	1,300.30	947.50	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	207.18	150.96	186.46	204.32	148.88	7.76	3.88	1.26
f. Imputed Income (d. - e.)	\$ 22.82	\$ 16.66	\$ 20.55	\$ -	\$ -	\$ 6.88	\$ 3.42	\$ 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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. Preliminary Total	\$ 995.74	\$ 725.56	\$ 896.17	\$ 823.28	\$ 599.91	\$ 43.24	\$ 21.62	\$ 7.98
d. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 995.74	\$ 725.56	\$ 896.17	\$ 823.28	\$ 599.91	\$ 43.24	\$ 21.62	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	17.08	8.54	2.36
g. Imputed Income (e. - f.)	\$ 641.94	\$ 467.74	\$ 577.75	\$ 488.90	\$ 356.27	\$ 26.16	\$ 13.08	\$ 5.62

2 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. Preliminary Total	\$ 460.01	\$ 335.25	\$ 414.02	\$ 408.08	\$ 297.30	\$ 29.27	\$ 14.61	\$ 3.44
d. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 460.01	\$ 335.25	\$ 414.02	\$ 408.08	\$ 297.30	\$ 29.27	\$ 14.61	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	17.08	8.54	2.36
g. Imputed Income (e. - f.)	\$ 106.21	\$ 77.43	\$ 95.60	\$ 73.70	\$ 53.66	\$ 12.19	\$ 6.07	\$ 1.08

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. Preliminary Total	\$ 1,225.75	\$ 893.19	\$ 1,103.18	\$ 1,027.32	\$ 748.56	\$ 57.87	\$ 28.93	\$ 9.70
e. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,225.75	\$ 893.19	\$ 1,103.18	\$ 1,027.32	\$ 748.56	\$ 57.87	\$ 28.93	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	17.08	8.54	2.36
h. Imputed Income (f. - g.)	\$ 871.95	\$ 635.37	\$ 784.76	\$ 692.94	\$ 504.92	\$ 40.79	\$ 20.39	\$ 7.34

3 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. Preliminary Total	\$ 690.01	\$ 502.87	\$ 621.04	\$ 612.11	\$ 445.95	\$ 43.91	\$ 21.91	\$ 5.17
e. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 690.01	\$ 502.87	\$ 621.04	\$ 612.11	\$ 445.95	\$ 43.91	\$ 21.91	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	17.08	8.54	2.36
h. Imputed Income (f. - g.)	\$ 336.21	\$ 245.05	\$ 302.62	\$ 277.73	\$ 202.31	\$ 26.83	\$ 13.37	\$ 2.81

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. Preliminary Total	\$ 1,455.75	\$ 1,060.81	\$ 1,310.20	\$ 1,231.35	\$ 897.21	\$ 72.51	\$ 36.23	\$ 11.43
f. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,455.75	\$ 1,060.81	\$ 1,310.20	\$ 1,231.35	\$ 897.21	\$ 72.51	\$ 36.23	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	17.08	8.54	2.36
i. Imputed Income (g. - h.)	\$ 1,101.95	\$ 802.99	\$ 991.78	\$ 896.97	\$ 653.57	\$ 55.43	\$ 27.69	\$ 9.07

4 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. Preliminary Total	\$ 920.02	\$ 670.49	\$ 828.05	\$ 816.15	\$ 594.60	\$ 58.54	\$ 29.21	\$ 6.89
f. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 920.02	\$ 670.49	\$ 828.05	\$ 816.15	\$ 594.60	\$ 58.54	\$ 29.21	\$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	17.08	8.54	2.36
i. Imputed Income (g. - h.)	\$ 566.22	\$ 412.67	\$ 509.63	\$ 481.77	\$ 350.96	\$ 41.46	\$ 20.67	\$ 4.53



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2020**



for Employees otherwise electing Single Coverage 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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. Preliminary Total	\$ 1,685.76	\$ 1,228.43	\$ 1,517.21	\$ 1,435.39	\$ 1,045.86	\$ 87.14	\$ 43.53	\$ 13.15	
g. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
h. Maximum FMV (min of f. and g.)	\$ 1,685.76	\$ 1,228.43	\$ 1,517.21	\$ 1,435.39	\$ 1,045.86	\$ 85.54	\$ 42.78	\$ 13.15	
i. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	17.08	8.54	2.36	
j. Imputed Income (h. - i.)	\$ 1,331.96	\$ 970.61	\$ 1,198.79	\$ 1,101.01	\$ 802.22	\$ 68.46	\$ 34.24	\$ 10.79	

5 Children:									
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. Preliminary Total	\$ 1,150.02	\$ 838.12	\$ 1,035.06	\$ 1,020.19	\$ 743.25	\$ 73.18	\$ 36.52	\$ 8.61	
g. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
h. Maximum FMV (min of f. and g.)	\$ 1,150.02	\$ 838.12	\$ 1,035.06	\$ 1,020.19	\$ 743.25	\$ 73.18	\$ 36.52	\$ 8.61	
i. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	17.08	8.54	2.36	
j. Imputed Income (h. - i.)	\$ 796.22	\$ 580.30	\$ 716.64	\$ 685.81	\$ 499.61	\$ 56.10	\$ 27.98	\$ 6.25	

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
g. Preliminary Total	\$ 1,915.76	\$ 1,396.06	\$ 1,724.22	\$ 1,639.43	\$ 1,194.51	\$ 101.78	\$ 50.84	\$ 14.87	
h. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
i. Maximum FMV (min of g. and h.)	\$ 1,915.76	\$ 1,396.06	\$ 1,724.22	\$ 1,639.43	\$ 1,194.51	\$ 85.54	\$ 42.78	\$ 14.14	
j. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	17.08	8.54	2.36	
k. Imputed Income (i. - j.)	\$ 1,561.96	\$ 1,138.24	\$ 1,405.80	\$ 1,305.05	\$ 950.87	\$ 68.46	\$ 34.24	\$ 11.78	

6 Children:									
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
g. Preliminary Total	\$ 1,380.03	\$ 1,005.74	\$ 1,242.07	\$ 1,224.23	\$ 891.90	\$ 87.81	\$ 43.82	\$ 10.33	
h. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
i. Maximum FMV (min of g. and h.)	\$ 1,380.03	\$ 1,005.74	\$ 1,242.07	\$ 1,224.23	\$ 891.90	\$ 85.54	\$ 42.78	\$ 10.33	
j. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	17.08	8.54	2.36	
k. Imputed Income (i. - j.)	\$ 1,026.23	\$ 747.92	\$ 923.65	\$ 889.85	\$ 648.26	\$ 68.46	\$ 34.24	\$ 7.97	

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
g. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
h. Preliminary Total	\$ 2,145.77	\$ 1,563.68	\$ 1,931.23	\$ 1,843.47	\$ 1,343.16	\$ 116.41	\$ 58.14	\$ 16.59	
i. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
j. Maximum FMV (min of h. and i.)	\$ 1,945.06	\$ 1,417.34	\$ 1,750.54	\$ 1,733.88	\$ 1,263.38	\$ 85.54	\$ 42.78	\$ 14.14	
k. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	17.08	8.54	2.36	
l. Imputed Income (j. - k.)	\$ 1,591.26	\$ 1,159.52	\$ 1,432.12	\$ 1,399.50	\$ 1,019.74	\$ 68.46	\$ 34.24	\$ 11.78	

7 Children:									
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
h. Preliminary Total	\$ 1,610.03	\$ 1,173.36	\$ 1,449.08	\$ 1,428.26	\$ 1,040.55	\$ 102.45	\$ 51.12	\$ 12.06	
i. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
j. Maximum FMV (min of h. and i.)	\$ 1,610.03	\$ 1,173.36	\$ 1,449.08	\$ 1,428.26	\$ 1,040.55	\$ 85.54	\$ 42.78	\$ 12.06	
k. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	17.08	8.54	2.36	
l. Imputed Income (j. - k.)	\$ 1,256.23	\$ 915.54	\$ 1,130.66	\$ 1,093.88	\$ 796.91	\$ 68.46	\$ 34.24	\$ 9.70	



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2020**



for Employees otherwise electing Single Coverage 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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
g. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
h. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
i. Preliminary Total	\$ 2,375.77	\$ 1,731.30	\$ 2,138.24	\$ 2,047.50	\$ 1,491.81	\$ 131.05	\$ 65.44	\$ 18.32	
j. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
k. Maximum FMV (min of i. and j.)	\$ 1,945.06	\$ 1,417.34	\$ 1,750.54	\$ 1,733.88	\$ 1,263.38	\$ 85.54	\$ 42.78	\$ 14.14	
l. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	17.08	8.54	2.36	
m. Imputed Income (k. - l.)	\$ 1,591.26	\$ 1,159.52	\$ 1,432.12	\$ 1,399.50	\$ 1,019.74	\$ 68.46	\$ 34.24	\$ 11.78	

8 Children:									
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
i. Preliminary Total	\$ 1,840.04	\$ 1,340.99	\$ 1,656.09	\$ 1,632.30	\$ 1,189.20	\$ 117.08	\$ 58.43	\$ 13.78	
j. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
k. Maximum FMV (min of i. and j.)	\$ 1,840.04	\$ 1,340.99	\$ 1,656.09	\$ 1,632.30	\$ 1,189.20	\$ 85.54	\$ 42.78	\$ 13.78	
l. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	17.08	8.54	2.36	
m. Imputed Income (k. - l.)	\$ 1,486.24	\$ 1,083.17	\$ 1,337.67	\$ 1,297.92	\$ 945.56	\$ 68.46	\$ 34.24	\$ 11.42	

9 Children:									
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
i. FMV Child 9	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
j. Preliminary Total	\$ 2,070.04	\$ 1,508.61	\$ 1,863.11	\$ 1,836.34	\$ 1,337.84	\$ 131.72	\$ 65.73	\$ 15.50	
k. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
l. Maximum FMV (min of j. and k.)	\$ 1,945.06	\$ 1,417.34	\$ 1,750.54	\$ 1,733.88	\$ 1,263.38	\$ 85.54	\$ 42.78	\$ 14.14	
m. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	17.08	8.54	2.36	
n. Imputed Income (l. - m.)	\$ 1,591.26	\$ 1,159.52	\$ 1,432.12	\$ 1,399.50	\$ 1,019.74	\$ 68.46	\$ 34.24	\$ 11.78	

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
i. FMV Child 9	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
j. FMV Child 10	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
k. Preliminary Total	\$ 2,300.05	\$ 1,676.24	\$ 2,070.12	\$ 2,040.38	\$ 1,486.49	\$ 146.35	\$ 73.04	\$ 17.22	
l. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
m. Maximum FMV (min of k. and l.)	\$ 1,945.06	\$ 1,417.34	\$ 1,750.54	\$ 1,733.88	\$ 1,263.38	\$ 85.54	\$ 42.78	\$ 14.14	
n. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	17.08	8.54	2.36	
o. Imputed Income (m. - n.)	\$ 1,591.26	\$ 1,159.52	\$ 1,432.12	\$ 1,399.50	\$ 1,019.74	\$ 68.46	\$ 34.24	\$ 11.78	



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2020**



for Employees otherwise electing Single Coverage 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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. Preliminary Total	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
c. Maximum (2-Party Rate)	1,456.30	1,061.14	1,310.64	1,300.30	947.50	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	241.70	176.12	217.52	238.36	173.68	9.04	4.52	1.46
f. Imputed Income (d. - e.)	\$ 524.04	\$ 381.82	\$ 471.64	\$ 380.88	\$ 277.58	\$ 19.56	\$ 9.80	\$ 4.80

1 Child Only:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. Preliminary Total	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
c. Maximum (2-Party Rate)	1,456.30	1,061.14	1,310.64	1,300.30	947.50	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	241.70	176.12	217.52	238.36	173.68	9.04	4.52	1.46
f. Imputed Income (d. - e.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5.60	\$ 2.78	\$ 0.26

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. Preliminary Total	\$ 995.74	\$ 725.56	\$ 896.17	\$ 823.28	\$ 599.91	\$ 43.24	\$ 21.62	\$ 7.98
d. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 995.74	\$ 725.56	\$ 896.17	\$ 823.28	\$ 599.91	\$ 43.24	\$ 21.62	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	19.92	9.96	2.74
g. Imputed Income (e. - f.)	\$ 582.96	\$ 424.78	\$ 524.69	\$ 433.16	\$ 315.67	\$ 23.32	\$ 11.66	\$ 5.24

2 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. Preliminary Total	\$ 460.01	\$ 335.25	\$ 414.02	\$ 408.08	\$ 297.30	\$ 29.27	\$ 14.61	\$ 3.44
d. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 460.01	\$ 335.25	\$ 414.02	\$ 408.08	\$ 297.30	\$ 29.27	\$ 14.61	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	19.92	9.96	2.74
g. Imputed Income (e. - f.)	\$ 47.23	\$ 34.47	\$ 42.54	\$ 17.96	\$ 13.06	\$ 9.35	\$ 4.65	\$ 0.70

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. Preliminary Total	\$ 1,225.75	\$ 893.19	\$ 1,103.18	\$ 1,027.32	\$ 748.56	\$ 57.87	\$ 28.93	\$ 9.70
e. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,225.75	\$ 893.19	\$ 1,103.18	\$ 1,027.32	\$ 748.56	\$ 57.87	\$ 28.93	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	19.92	9.96	2.74
h. Imputed Income (f. - g.)	\$ 812.97	\$ 592.41	\$ 731.70	\$ 637.20	\$ 464.32	\$ 37.95	\$ 18.97	\$ 6.96

3 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. Preliminary Total	\$ 690.01	\$ 502.87	\$ 621.04	\$ 612.11	\$ 445.95	\$ 43.91	\$ 21.91	\$ 5.17
e. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 690.01	\$ 502.87	\$ 621.04	\$ 612.11	\$ 445.95	\$ 43.91	\$ 21.91	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	19.92	9.96	2.74
h. Imputed Income (f. - g.)	\$ 277.23	\$ 202.09	\$ 249.56	\$ 221.99	\$ 161.71	\$ 23.99	\$ 11.95	\$ 2.43

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. Preliminary Total	\$ 1,455.75	\$ 1,060.81	\$ 1,310.20	\$ 1,231.35	\$ 897.21	\$ 72.51	\$ 36.23	\$ 11.43
f. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,455.75	\$ 1,060.81	\$ 1,310.20	\$ 1,231.35	\$ 897.21	\$ 72.51	\$ 36.23	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	19.92	9.96	2.74
i. Imputed Income (g. - h.)	\$ 1,042.97	\$ 760.03	\$ 938.72	\$ 841.23	\$ 612.97	\$ 52.59	\$ 26.27	\$ 8.69

4 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. Preliminary Total	\$ 920.02	\$ 670.49	\$ 828.05	\$ 816.15	\$ 594.60	\$ 58.54	\$ 29.21	\$ 6.89
f. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 920.02	\$ 670.49	\$ 828.05	\$ 816.15	\$ 594.60	\$ 58.54	\$ 29.21	\$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	19.92	9.96	2.74
i. Imputed Income (g. - h.)	\$ 507.24	\$ 369.71	\$ 456.57	\$ 426.03	\$ 310.36	\$ 38.62	\$ 19.25	\$ 4.15



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2020**



for Employees otherwise electing Single Coverage 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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. Preliminary Total	\$ 1,685.76	\$ 1,228.43	\$ 1,517.21	\$ 1,435.39	\$ 1,045.86	\$ 87.14	\$ 43.53	\$ 13.15	
g. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
h. Maximum FMV (min of f. and g.)	\$ 1,685.76	\$ 1,228.43	\$ 1,517.21	\$ 1,435.39	\$ 1,045.86	\$ 85.54	\$ 42.78	\$ 13.15	
i. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	19.92	9.96	2.74	
j. Imputed Income (h. - i.)	\$ 1,272.98	\$ 927.65	\$ 1,145.73	\$ 1,045.27	\$ 761.62	\$ 65.62	\$ 32.82	\$ 10.41	

5 Children:									
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. Preliminary Total	\$ 1,150.02	\$ 838.12	\$ 1,035.06	\$ 1,020.19	\$ 743.25	\$ 73.18	\$ 36.52	\$ 8.61	
g. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
h. Maximum FMV (min of f. and g.)	\$ 1,150.02	\$ 838.12	\$ 1,035.06	\$ 1,020.19	\$ 743.25	\$ 73.18	\$ 36.52	\$ 8.61	
i. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	19.92	9.96	2.74	
j. Imputed Income (h. - i.)	\$ 737.24	\$ 537.34	\$ 663.58	\$ 630.07	\$ 459.01	\$ 53.26	\$ 26.56	\$ 5.87	

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
g. Preliminary Total	\$ 1,915.76	\$ 1,396.06	\$ 1,724.22	\$ 1,639.43	\$ 1,194.51	\$ 101.78	\$ 50.84	\$ 14.87	
h. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
i. Maximum FMV (min of g. and h.)	\$ 1,915.76	\$ 1,396.06	\$ 1,724.22	\$ 1,639.43	\$ 1,194.51	\$ 85.54	\$ 42.78	\$ 14.14	
j. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	19.92	9.96	2.74	
k. Imputed Income (i. - j.)	\$ 1,502.98	\$ 1,095.28	\$ 1,352.74	\$ 1,249.31	\$ 910.27	\$ 65.62	\$ 32.82	\$ 11.40	

6 Children:									
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
g. Preliminary Total	\$ 1,380.03	\$ 1,005.74	\$ 1,242.07	\$ 1,224.23	\$ 891.90	\$ 87.81	\$ 43.82	\$ 10.33	
h. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
i. Maximum FMV (min of g. and h.)	\$ 1,380.03	\$ 1,005.74	\$ 1,242.07	\$ 1,224.23	\$ 891.90	\$ 85.54	\$ 42.78	\$ 10.33	
j. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	19.92	9.96	2.74	
k. Imputed Income (i. - j.)	\$ 967.25	\$ 704.96	\$ 870.59	\$ 834.11	\$ 607.66	\$ 65.62	\$ 32.82	\$ 7.59	

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
g. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
h. Preliminary Total	\$ 2,145.77	\$ 1,563.68	\$ 1,931.23	\$ 1,843.47	\$ 1,343.16	\$ 116.41	\$ 58.14	\$ 16.59	
i. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
j. Maximum FMV (min of h. and i.)	\$ 1,945.06	\$ 1,417.34	\$ 1,750.54	\$ 1,733.88	\$ 1,263.38	\$ 85.54	\$ 42.78	\$ 14.14	
k. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	19.92	9.96	2.74	
l. Imputed Income (j. - k.)	\$ 1,532.28	\$ 1,116.56	\$ 1,379.06	\$ 1,343.76	\$ 979.14	\$ 65.62	\$ 32.82	\$ 11.40	

7 Children:									
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
h. Preliminary Total	\$ 1,610.03	\$ 1,173.36	\$ 1,449.08	\$ 1,428.26	\$ 1,040.55	\$ 102.45	\$ 51.12	\$ 12.06	
i. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
j. Maximum FMV (min of h. and i.)	\$ 1,610.03	\$ 1,173.36	\$ 1,449.08	\$ 1,428.26	\$ 1,040.55	\$ 85.54	\$ 42.78	\$ 12.06	
k. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	19.92	9.96	2.74	
l. Imputed Income (j. - k.)	\$ 1,197.25	\$ 872.58	\$ 1,077.60	\$ 1,038.14	\$ 756.31	\$ 65.62	\$ 32.82	\$ 9.32	



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2020**



for Employees otherwise electing Single Coverage 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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
g. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
h. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
i. Preliminary Total	\$ 2,375.77	\$ 1,731.30	\$ 2,138.24	\$ 2,047.50	\$ 1,491.81	\$ 131.05	\$ 65.44	\$ 18.32
j. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,945.06	\$ 1,417.34	\$ 1,750.54	\$ 1,733.88	\$ 1,263.38	\$ 85.54	\$ 42.78	\$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	19.92	9.96	2.74
m. Imputed Income (k. - l.)	\$ 1,532.28	\$ 1,116.56	\$ 1,379.06	\$ 1,343.76	\$ 979.14	\$ 65.62	\$ 32.82	\$ 11.40

8 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
i. Preliminary Total	\$ 1,840.04	\$ 1,340.99	\$ 1,656.09	\$ 1,632.30	\$ 1,189.20	\$ 117.08	\$ 58.43	\$ 13.78
j. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,840.04	\$ 1,340.99	\$ 1,656.09	\$ 1,632.30	\$ 1,189.20	\$ 85.54	\$ 42.78	\$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	19.92	9.96	2.74
m. Imputed Income (k. - l.)	\$ 1,427.26	\$ 1,040.21	\$ 1,284.61	\$ 1,242.18	\$ 904.96	\$ 65.62	\$ 32.82	\$ 11.04

9 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
i. FMV Child 9	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
j. Preliminary Total	\$ 2,070.04	\$ 1,508.61	\$ 1,863.11	\$ 1,836.34	\$ 1,337.84	\$ 131.72	\$ 65.73	\$ 15.50
k. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
l. Maximum FMV (min of j. and k.)	\$ 1,945.06	\$ 1,417.34	\$ 1,750.54	\$ 1,733.88	\$ 1,263.38	\$ 85.54	\$ 42.78	\$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	19.92	9.96	2.74
n. Imputed Income (l. - m.)	\$ 1,532.28	\$ 1,116.56	\$ 1,379.06	\$ 1,343.76	\$ 979.14	\$ 65.62	\$ 32.82	\$ 11.40

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
i. FMV Child 9	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
j. FMV Child 10	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
k. Preliminary Total	\$ 2,300.05	\$ 1,676.24	\$ 2,070.12	\$ 2,040.38	\$ 1,486.49	\$ 146.35	\$ 73.04	\$ 17.22
l. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	\$ 1,945.06	\$ 1,417.34	\$ 1,750.54	\$ 1,733.88	\$ 1,263.38	\$ 85.54	\$ 42.78	\$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	19.92	9.96	2.74
o. Imputed Income (m. - n.)	\$ 1,532.28	\$ 1,116.56	\$ 1,379.06	\$ 1,343.76	\$ 979.14	\$ 65.62	\$ 32.82	\$ 11.40



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2020**



for Employees otherwise electing Single Coverage 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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. Preliminary Total	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
c. Maximum (2-Party Rate)	1,456.30	1,061.14	1,310.64	1,300.30	947.50	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	276.22	201.28	248.60	272.42	198.50	10.34	5.18	1.70
f. Imputed Income (d. - e.)	\$ 489.52	\$ 356.66	\$ 440.56	\$ 346.82	\$ 252.76	\$ 18.26	\$ 9.14	\$ 4.56

1 Child Only:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. Preliminary Total	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
c. Maximum (2-Party Rate)	1,456.30	1,061.14	1,310.64	1,300.30	947.50	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	276.22	201.28	248.60	272.42	198.50	10.34	5.18	1.70
f. Imputed Income (d. - e.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4.30	\$ 2.12	\$ 0.02

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. Preliminary Total	\$ 995.74	\$ 725.56	\$ 896.17	\$ 823.28	\$ 599.91	\$ 43.24	\$ 21.62	\$ 7.98
d. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 995.74	\$ 725.56	\$ 896.17	\$ 823.28	\$ 599.91	\$ 43.24	\$ 21.62	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	22.78	11.40	3.16
g. Imputed Income (e. - f.)	\$ 524.02	\$ 381.80	\$ 471.61	\$ 377.42	\$ 275.05	\$ 20.46	\$ 10.22	\$ 4.82

2 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. Preliminary Total	\$ 460.01	\$ 335.25	\$ 414.02	\$ 408.08	\$ 297.30	\$ 29.27	\$ 14.61	\$ 3.44
d. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 460.01	\$ 335.25	\$ 414.02	\$ 408.08	\$ 297.30	\$ 29.27	\$ 14.61	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	22.78	11.40	3.16
g. Imputed Income (e. - f.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6.49	\$ 3.21	\$ 0.28

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. Preliminary Total	\$ 1,225.75	\$ 893.19	\$ 1,103.18	\$ 1,027.32	\$ 748.56	\$ 57.87	\$ 28.93	\$ 9.70
e. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,225.75	\$ 893.19	\$ 1,103.18	\$ 1,027.32	\$ 748.56	\$ 57.87	\$ 28.93	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	22.78	11.40	3.16
h. Imputed Income (f. - g.)	\$ 754.03	\$ 549.43	\$ 678.62	\$ 581.46	\$ 423.70	\$ 35.09	\$ 17.53	\$ 6.54

3 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. Preliminary Total	\$ 690.01	\$ 502.87	\$ 621.04	\$ 612.11	\$ 445.95	\$ 43.91	\$ 21.91	\$ 5.17
e. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 690.01	\$ 502.87	\$ 621.04	\$ 612.11	\$ 445.95	\$ 43.91	\$ 21.91	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	22.78	11.40	3.16
h. Imputed Income (f. - g.)	\$ 218.29	\$ 159.11	\$ 196.48	\$ 166.25	\$ 121.09	\$ 21.13	\$ 10.51	\$ 2.01

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. Preliminary Total	\$ 1,455.75	\$ 1,060.81	\$ 1,310.20	\$ 1,231.35	\$ 897.21	\$ 72.51	\$ 36.23	\$ 11.43
f. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,455.75	\$ 1,060.81	\$ 1,310.20	\$ 1,231.35	\$ 897.21	\$ 72.51	\$ 36.23	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	22.78	11.40	3.16
i. Imputed Income (g. - h.)	\$ 984.03	\$ 717.05	\$ 885.64	\$ 785.49	\$ 572.35	\$ 49.73	\$ 24.83	\$ 8.27

4 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. Preliminary Total	\$ 920.02	\$ 670.49	\$ 828.05	\$ 816.15	\$ 594.60	\$ 58.54	\$ 29.21	\$ 6.89
f. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 920.02	\$ 670.49	\$ 828.05	\$ 816.15	\$ 594.60	\$ 58.54	\$ 29.21	\$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	22.78	11.40	3.16
i. Imputed Income (g. - h.)	\$ 448.30	\$ 326.73	\$ 403.49	\$ 370.29	\$ 269.74	\$ 35.76	\$ 17.81	\$ 3.73



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2020**



for Employees otherwise electing Single Coverage 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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. Preliminary Total	\$ 1,685.76	\$ 1,228.43	\$ 1,517.21	\$ 1,435.39	\$ 1,045.86	\$ 87.14	\$ 43.53	\$ 13.15	
g. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
h. Maximum FMV (min of f. and g.)	\$ 1,685.76	\$ 1,228.43	\$ 1,517.21	\$ 1,435.39	\$ 1,045.86	\$ 85.54	\$ 42.78	\$ 13.15	
i. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	22.78	11.40	3.16	
j. Imputed Income (h. - i.)	\$ 1,214.04	\$ 884.67	\$ 1,092.65	\$ 989.53	\$ 721.00	\$ 62.76	\$ 31.38	\$ 9.99	

5 Children:									
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. Preliminary Total	\$ 1,150.02	\$ 838.12	\$ 1,035.06	\$ 1,020.19	\$ 743.25	\$ 73.18	\$ 36.52	\$ 8.61	
g. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
h. Maximum FMV (min of f. and g.)	\$ 1,150.02	\$ 838.12	\$ 1,035.06	\$ 1,020.19	\$ 743.25	\$ 73.18	\$ 36.52	\$ 8.61	
i. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	22.78	11.40	3.16	
j. Imputed Income (h. - i.)	\$ 678.30	\$ 494.36	\$ 610.50	\$ 574.33	\$ 418.39	\$ 50.40	\$ 25.12	\$ 5.45	

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
g. Preliminary Total	\$ 1,915.76	\$ 1,396.06	\$ 1,724.22	\$ 1,639.43	\$ 1,194.51	\$ 101.78	\$ 50.84	\$ 14.87	
h. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
i. Maximum FMV (min of g. and h.)	\$ 1,915.76	\$ 1,396.06	\$ 1,724.22	\$ 1,639.43	\$ 1,194.51	\$ 85.54	\$ 42.78	\$ 14.14	
j. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	22.78	11.40	3.16	
k. Imputed Income (i. - j.)	\$ 1,444.04	\$ 1,052.30	\$ 1,299.66	\$ 1,193.57	\$ 869.65	\$ 62.76	\$ 31.38	\$ 10.98	

6 Children:									
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
g. Preliminary Total	\$ 1,380.03	\$ 1,005.74	\$ 1,242.07	\$ 1,224.23	\$ 891.90	\$ 87.81	\$ 43.82	\$ 10.33	
h. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
i. Maximum FMV (min of g. and h.)	\$ 1,380.03	\$ 1,005.74	\$ 1,242.07	\$ 1,224.23	\$ 891.90	\$ 85.54	\$ 42.78	\$ 10.33	
j. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	22.78	11.40	3.16	
k. Imputed Income (i. - j.)	\$ 908.31	\$ 661.98	\$ 817.51	\$ 778.37	\$ 567.04	\$ 62.76	\$ 31.38	\$ 7.17	

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
g. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
h. Preliminary Total	\$ 2,145.77	\$ 1,563.68	\$ 1,931.23	\$ 1,843.47	\$ 1,343.16	\$ 116.41	\$ 58.14	\$ 16.59	
i. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
j. Maximum FMV (min of h. and i.)	\$ 1,945.06	\$ 1,417.34	\$ 1,750.54	\$ 1,733.88	\$ 1,263.38	\$ 85.54	\$ 42.78	\$ 14.14	
k. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	22.78	11.40	3.16	
l. Imputed Income (j. - k.)	\$ 1,473.34	\$ 1,073.58	\$ 1,325.98	\$ 1,288.02	\$ 938.52	\$ 62.76	\$ 31.38	\$ 10.98	

7 Children:									
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>	
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72	
h. Preliminary Total	\$ 1,610.03	\$ 1,173.36	\$ 1,449.08	\$ 1,428.26	\$ 1,040.55	\$ 102.45	\$ 51.12	\$ 12.06	
i. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14	
j. Maximum FMV (min of h. and i.)	\$ 1,610.03	\$ 1,173.36	\$ 1,449.08	\$ 1,428.26	\$ 1,040.55	\$ 85.54	\$ 42.78	\$ 12.06	
k. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	22.78	11.40	3.16	
l. Imputed Income (j. - k.)	\$ 1,138.31	\$ 829.60	\$ 1,024.52	\$ 982.40	\$ 715.69	\$ 62.76	\$ 31.38	\$ 8.90	



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2020**



for Employees otherwise electing Single Coverage 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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
g. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
h. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
i. Preliminary Total	\$ 2,375.77	\$ 1,731.30	\$ 2,138.24	\$ 2,047.50	\$ 1,491.81	\$ 131.05	\$ 65.44	\$ 18.32
j. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,945.06	\$ 1,417.34	\$ 1,750.54	\$ 1,733.88	\$ 1,263.38	\$ 85.54	\$ 42.78	\$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	22.78	11.40	3.16
m. Imputed Income (k. - l.)	\$ 1,473.34	\$ 1,073.58	\$ 1,325.98	\$ 1,288.02	\$ 938.52	\$ 62.76	\$ 31.38	\$ 10.98

8 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
i. Preliminary Total	\$ 1,840.04	\$ 1,340.99	\$ 1,656.09	\$ 1,632.30	\$ 1,189.20	\$ 117.08	\$ 58.43	\$ 13.78
j. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,840.04	\$ 1,340.99	\$ 1,656.09	\$ 1,632.30	\$ 1,189.20	\$ 85.54	\$ 42.78	\$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	22.78	11.40	3.16
m. Imputed Income (k. - l.)	\$ 1,368.32	\$ 997.23	\$ 1,231.53	\$ 1,186.44	\$ 864.34	\$ 62.76	\$ 31.38	\$ 10.62

9 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
i. FMV Child 9	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
j. Preliminary Total	\$ 2,070.04	\$ 1,508.61	\$ 1,863.11	\$ 1,836.34	\$ 1,337.84	\$ 131.72	\$ 65.73	\$ 15.50
k. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
l. Maximum FMV (min of j. and k.)	\$ 1,945.06	\$ 1,417.34	\$ 1,750.54	\$ 1,733.88	\$ 1,263.38	\$ 85.54	\$ 42.78	\$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	22.78	11.40	3.16
n. Imputed Income (l. - m.)	\$ 1,473.34	\$ 1,073.58	\$ 1,325.98	\$ 1,288.02	\$ 938.52	\$ 62.76	\$ 31.38	\$ 10.98

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
i. FMV Child 9	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
j. FMV Child 10	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
k. Preliminary Total	\$ 2,300.05	\$ 1,676.24	\$ 2,070.12	\$ 2,040.38	\$ 1,486.49	\$ 146.35	\$ 73.04	\$ 17.22
l. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	\$ 1,945.06	\$ 1,417.34	\$ 1,750.54	\$ 1,733.88	\$ 1,263.38	\$ 85.54	\$ 42.78	\$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	22.78	11.40	3.16
o. Imputed Income (m. - n.)	\$ 1,473.34	\$ 1,073.58	\$ 1,325.98	\$ 1,288.02	\$ 938.52	\$ 62.76	\$ 31.38	\$ 10.98