



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



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

Domestic Partner Only:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
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 (Family rate less 2-Party rate)	97.76	71.24	87.98	86.72	63.18	6.22	3.10	0.72
f. Imputed Income (d. - e.)	\$ 667.98	\$ 486.70	\$ 601.18	\$ 532.52	\$ 388.08	\$ 22.38	\$ 11.22	\$ 5.54

1 Child Only:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
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 (Family rate less 2-Party rate)	97.76	71.24	87.98	86.72	63.18	6.22	3.10	0.72
f. Imputed Income (d. - e.)	\$ 132.24	\$ 96.38	\$ 119.03	\$ 117.32	\$ 85.47	\$ 8.42	\$ 4.20	\$ 1.00

Domestic Partner + 1 Child:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	6.22	3.10	0.72
g. Imputed Income (e. - f.)	\$ 897.98	\$ 654.32	\$ 808.19	\$ 736.56	\$ 536.73	\$ 37.02	\$ 18.52	\$ 7.26

2 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	6.22	3.10	0.72
g. Imputed Income (e. - f.)	\$ 362.25	\$ 264.01	\$ 326.04	\$ 321.36	\$ 234.12	\$ 23.05	\$ 11.51	\$ 2.72

Domestic Partner + 2 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	6.22	3.10	0.72
h. Imputed Income (f. - g.)	\$ 1,127.99	\$ 821.95	\$ 1,015.20	\$ 940.60	\$ 685.38	\$ 51.65	\$ 25.83	\$ 8.98

3 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	6.22	3.10	0.72
h. Imputed Income (f. - g.)	\$ 592.25	\$ 431.63	\$ 533.06	\$ 525.39	\$ 382.77	\$ 37.69	\$ 18.81	\$ 4.45

Domestic Partner + 3 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	6.22	3.10	0.72
i. Imputed Income (g. - h.)	\$ 1,357.99	\$ 989.57	\$ 1,222.22	\$ 1,144.63	\$ 834.03	\$ 66.29	\$ 33.13	\$ 10.71

4 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	6.22	3.10	0.72
i. Imputed Income (g. - h.)	\$ 822.26	\$ 599.25	\$ 740.07	\$ 729.43	\$ 531.42	\$ 52.32	\$ 26.11	\$ 6.17



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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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	6.22	3.10	0.72
j. Imputed Income (h. - i.)	\$ 1,588.00	\$ 1,157.19	\$ 1,429.23	\$ 1,348.67	\$ 982.68	\$ 79.32	\$ 39.68	\$ 12.43

5 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	6.22	3.10	0.72
j. Imputed Income (h. - i.)	\$ 1,052.26	\$ 766.88	\$ 947.08	\$ 933.47	\$ 680.07	\$ 66.96	\$ 33.42	\$ 7.89

Domestic Partner + 5 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	6.22	3.10	0.72
k. Imputed Income (i. - j.)	\$ 1,818.00	\$ 1,324.82	\$ 1,636.24	\$ 1,552.71	\$ 1,131.33	\$ 79.32	\$ 39.68	\$ 13.42

6 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	6.22	3.10	0.72
k. Imputed Income (i. - j.)	\$ 1,282.27	\$ 934.50	\$ 1,154.09	\$ 1,137.51	\$ 828.72	\$ 79.32	\$ 39.68	\$ 9.61

Domestic Partner + 6 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	6.22	3.10	0.72
l. Imputed Income (j. - k.)	\$ 1,847.30	\$ 1,346.10	\$ 1,662.56	\$ 1,647.16	\$ 1,200.20	\$ 79.32	\$ 39.68	\$ 13.42

7 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	6.22	3.10	0.72
l. Imputed Income (j. - k.)	\$ 1,512.27	\$ 1,102.12	\$ 1,361.10	\$ 1,341.54	\$ 977.37	\$ 79.32	\$ 39.68	\$ 11.34



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Domestic Partner + 7 or more Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	6.22	3.10	0.72
m. Imputed Income (k. - l.)	\$ 1,847.30	\$ 1,346.10	\$ 1,662.56	\$ 1,647.16	\$ 1,200.20	\$ 79.32	\$ 39.68	\$ 13.42

8 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	6.22	3.10	0.72
m. Imputed Income (k. - l.)	\$ 1,742.28	\$ 1,269.75	\$ 1,568.11	\$ 1,545.58	\$ 1,126.02	\$ 79.32	\$ 39.68	\$ 13.06

9 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	6.22	3.10	0.72
n. Imputed Income (l. - m.)	\$ 1,847.30	\$ 1,346.10	\$ 1,662.56	\$ 1,647.16	\$ 1,200.20	\$ 79.32	\$ 39.68	\$ 13.42

10 or more Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	6.22	3.10	0.72
o. Imputed Income (m. - n.)	\$ 1,847.30	\$ 1,346.10	\$ 1,662.56	\$ 1,647.16	\$ 1,200.20	\$ 79.32	\$ 39.68	\$ 13.42