New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2021
for Employees otherwise electing Single Coverage with Rates Shared 20% Employee/80% Employer

Segal

Domestic Partner Only:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. Preliminary Total	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
c. Maximum (2-Party Rate)	1,543.68	1,099.34	1,389.28	1,378.32	981.60	1,496.14	1,070.44	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	146.40	104.26	131.76	144.38	102.82	144.22	103.18	5.16	2.58	5.16	2.58	0.86
f. Imputed Income (d. - e.)	$ 665.28	$ 473.76	$ 598.74	$ 512.00	$ 364.68	$ 630.82	$ 451.34	$ 23.44	$ 11.74	$ 23.44	$ 11.74	$ 5.40

1 Child Only:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. Preliminary Total	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
c. Maximum (2-Party Rate)	1,543.68	1,099.34	1,389.28	1,378.32	981.60	1,496.14	1,070.44	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	146.40	104.26	131.76	144.38	102.82	144.22	103.18	5.16	2.58	5.16	2.58	0.86
f. Imputed Income (d. - e.)	$ 97.40	$ 69.40	$ 87.67	$ 71.89	$ 51.18	$ 95.40	$ 68.26	$ 9.48	$ 4.72	$ 9.48	$ 4.72	$ 0.86

Domestic Partner + 1 Child:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	$ 1,055.48	$ 751.68	$ 949.93	$ 872.65	$ 621.50	$ 1,014.66	$ 725.96	$ 43.24	$ 21.62	$ 43.24	$ 21.62	$ 7.98
d. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	$ 1,055.48	$ 751.68	$ 949.93	$ 872.65	$ 621.50	$ 1,014.66	$ 725.96	$ 43.24	$ 21.62	$ 43.24	$ 21.62	$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	250.02	178.08	225.02	236.30	168.28	246.06	176.06	11.38	5.70	11.38	5.70	1.58
g. Imputed Income (e. - f.)	$ 805.46	$ 573.60	$ 724.91	$ 636.35	$ 453.22	$ 768.60	$ 549.90	$ 31.86	$ 15.92	$ 31.86	$ 15.92	$ 6.40

2 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	$ 487.60	$ 347.31	$ 438.85	$ 432.55	$ 308.01	$ 479.25	$ 342.89	$ 29.27	$ 14.61	$ 29.27	$ 14.61	$ 3.44
d. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	$ 487.60	$ 347.31	$ 438.85	$ 432.55	$ 308.01	$ 479.25	$ 342.89	$ 29.27	$ 14.61	$ 29.27	$ 14.61	$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	250.02	178.08	225.02	236.30	168.28	246.06	176.06	11.38	5.70	11.38	5.70	1.58
g. Imputed Income (e. - f.)	$ 237.58	$ 169.23	$ 213.83	$ 196.25	$ 139.73	$ 233.19	$ 166.83	$ 17.89	$ 8.91	$ 17.89	$ 8.91	$ 1.86

Domestic Partner + 2 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	$ 1,299.28	$ 925.33	$ 1,169.35	$ 1,088.93	$ 775.51	$ 1,254.29	$ 897.41	$ 57.87	$ 28.93	$ 57.87	$ 28.93	$ 9.70
e. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	$ 1,299.28	$ 925.33	$ 1,169.35	$ 1,088.93	$ 775.51	$ 1,254.29	$ 897.41	$ 57.87	$ 28.93	$ 57.87	$ 28.93	$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	250.02	178.08	225.02	236.30	168.28	246.06	176.06	11.38	5.70	11.38	5.70	1.58
h. Imputed Income (f. - g.)	$ 1,049.26	$ 747.25	$ 944.33	$ 852.63	$ 607.23	$ 1,008.23	$ 721.35	$ 46.49	$ 23.23	$ 46.49	$ 23.23	$ 8.12

3 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	$ 731.41	$ 520.97	$ 658.28	$ 648.82	$ 462.01	$ 718.87	$ 514.33	$ 43.91	$ 21.91	$ 43.91	$ 21.91	$ 5.17
e. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	$ 731.41	$ 520.97	$ 658.28	$ 648.82	$ 462.01	$ 718.87	$ 514.33	$ 43.91	$ 21.91	$ 43.91	$ 21.91	$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	250.02	178.08	225.02	236.30	168.28	246.06	176.06	11.38	5.70	11.38	5.70	1.58
h. Imputed Income (f. - g.)	$ 481.39	$ 342.89	$ 433.26	$ 412.52	$ 293.73	$ 472.81	$ 338.27	$ 32.53	$ 16.21	$ 32.53	$ 16.21	$ 3.59

Domestic Partner + 3 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	$ 1,543.09	$ 1,098.99	$ 1,388.78	$ 1,305.20	$ 929.51	$ 1,493.91	$ 1,068.85	$ 72.51	$ 36.23	$ 72.51	$ 36.23	$ 11.43
f. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	$ 1,543.09	$ 1,098.99	$ 1,388.78	$ 1,305.20	$ 929.51	$ 1,493.91	$ 1,068.85	$ 72.51	$ 36.23	$ 72.51	$ 36.23	$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	250.02	178.08	225.02	236.30	168.28	246.06	176.06	11.38	5.70	11.38	5.70	1.58
i. Imputed Income (g. - h.)	$ 1,293.07	$ 920.91	$ 1,163.76	$ 1,068.90	$ 761.23	$ 1,247.85	$ 892.79	$ 61.13	$ 30.53	$ 61.13	$ 30.53	$ 9.85

4 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	$ 975.21	$ 694.63	$ 877.70	$ 865.09	$ 616.02	$ 958.49	$ 685.78	$ 58.54	$ 29.21	$ 58.54	$ 29.21	$ 6.89
f. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	$ 975.21	$ 694.63	$ 877.70	$ 865.09	$ 616.02	$ 958.49	$ 685.78	$ 58.54	$ 29.21	$ 58.54	$ 29.21	$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	250.02	178.08	225.02	236.30	168.28	246.06	176.06	11.38	5.70	11.38	5.70	1.58
i. Imputed Income (g. - h.)	$ 725.19	$ 516.55	$ 652.68	$ 628.79	$ 447.74	$ 712.43	$ 509.72	$ 47.16	$ 23.51	$ 47.16	$ 23.51	$ 5.31

Domestic Partner + 4 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$ 1,786.89	$ 1,272.65	$ 1,608.20	$ 1,521.47	$ 1,083.52	$ 1,733.53	$ 1,240.30	$ 87.14	$ 43.53	$ 87.14	$ 43.53	$ 13.15
g. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$ 1,786.89	$ 1,272.65	$ 1,608.20	$ 1,521.47	$ 1,083.52	$ 1,733.53	$ 1,240.30	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	250.02	178.08	225.02	236.30	168.28	246.06	176.06	11.38	5.70	11.38	5.70	1.58
j. Imputed Income (h. - i.)	$ 1,536.87	$ 1,094.57	$ 1,383.18	$ 1,285.17	$ 915.24	$ 1,487.47	$ 1,064.24	$ 74.16	$ 37.08	$ 74.16	$ 37.08	$ 11.57

5 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$ 1,219.01	$ 868.28	$ 1,097.13	$ 1,081.36	$ 770.02	$ 1,198.12	$ 857.22	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
g. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$ 1,219.01	$ 868.28	$ 1,097.13	$ 1,081.36	$ 770.02	$ 1,198.12	$ 857.22	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
i. Employee after-tax contribution (Family rate less Single rate)	250.02	178.08	225.02	236.30	168.28	246.06	176.06	11.38	5.70	11.38	5.70	1.58
j. Imputed Income (h. - i.)	$ 968.99	$ 690.20	$ 872.11	$ 845.06	$ 601.74	$ 952.06	$ 681.16	$ 61.80	$ 30.82	$ 61.80	$ 30.82	$ 7.03

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2021
for Employees otherwise electing Single Coverage with Rates Shared 20% Employee/80% Employer

Segal

Domestic Partner + 5 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	$ 2,030.69	$ 1,446.30	$ 1,827.63	$ 1,737.74	$ 1,237.52	$ 1,973.16	$ 1,411.74	$ 101.78	$ 50.84	$ 101.78	$ 50.84	$ 14.87
h. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	$ 2,030.69	$ 1,446.30	$ 1,827.63	$ 1,737.74	$ 1,237.52	$ 1,973.16	$ 1,411.74	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	250.02	178.08	225.02	236.30	168.28	246.06	176.06	11.38	5.70	11.38	5.70	1.58
k. Imputed Income (i. - j.)	$ 1,780.67	$ 1,268.22	$ 1,602.61	$ 1,501.44	$ 1,069.24	$ 1,727.10	$ 1,235.68	$ 74.16	$ 37.08	$ 74.16	$ 37.08	$ 12.56

Domestic Partner + 6 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	$ 2,274.49	$ 1,619.96	$ 2,047.06	$ 1,954.02	$ 1,391.53	$ 2,212.78	$ 1,583.19	$ 116.41	$ 58.14	$ 116.41	$ 58.14	$ 16.59
i. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	$ 2,061.76	$ 1,468.36	$ 1,855.56	$ 1,837.90	$ 1,308.86	$ 2,005.34	$ 1,434.76	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	250.02	178.08	225.02	236.30	168.28	246.06	176.06	11.38	5.70	11.38	5.70	1.58
l. Imputed Income (j. - k.)	$ 1,811.74	$ 1,290.28	$ 1,630.54	$ 1,601.60	$ 1,140.58	$ 1,759.28	$ 1,258.70	$ 74.16	$ 37.08	$ 74.16	$ 37.08	$ 12.56

Domestic Partner + 7 or more Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	$ 2,518.30	$ 1,793.62	$ 2,266.48	$ 2,170.29	$ 1,545.53	$ 2,452.40	$ 1,754.63	$ 131.05	$ 65.44	$ 131.05	$ 65.44	$ 18.32
j. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	$ 2,061.76	$ 1,468.36	$ 1,855.56	$ 1,837.90	$ 1,308.86	$ 2,005.34	$ 1,434.76	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	250.02	178.08	225.02	236.30	168.28	246.06	176.06	11.38	5.70	11.38	5.70	1.58
m. Imputed Income (k. - l.)	$ 1,811.74	$ 1,290.28	$ 1,630.54	$ 1,601.60	$ 1,140.58	$ 1,759.28	$ 1,258.70	$ 74.16	$ 37.08	$ 74.16	$ 37.08	$ 12.56

6 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	$ 1,462.81	$ 1,041.94	$ 1,316.56	$ 1,297.64	$ 924.03	$ 1,437.74	$ 1,028.67	$ 87.81	$ 43.82	$ 87.81	$ 43.82	$ 10.33
h. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	$ 1,462.81	$ 1,041.94	$ 1,316.56	$ 1,297.64	$ 924.03	$ 1,437.74	$ 1,028.67	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	250.02	178.08	225.02	236.30	168.28	246.06	176.06	11.38	5.70	11.38	5.70	1.58
k. Imputed Income (i. - j.)	$ 1,212.79	$ 863.86	$ 1,091.54	$ 1,061.34	$ 755.75	$ 1,191.68	$ 852.61	$ 74.16	$ 37.08	$ 74.16	$ 37.08	$ 8.75

7 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	$ 1,706.62	$ 1,215.60	$ 1,535.98	$ 1,513.91	$ 1,078.03	$ 1,677.36	$ 1,200.11	$ 102.45	$ 51.12	$ 102.45	$ 51.12	$ 12.06
i. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	$ 1,706.62	$ 1,215.60	$ 1,535.98	$ 1,513.91	$ 1,078.03	$ 1,677.36	$ 1,200.11	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	250.02	178.08	225.02	236.30	168.28	246.06	176.06	11.38	5.70	11.38	5.70	1.58
l. Imputed Income (j. - k.)	$ 1,456.60	$ 1,037.52	$ 1,310.96	$ 1,277.61	$ 909.75	$ 1,431.30	$ 1,024.05	$ 74.16	$ 37.08	$ 74.16	$ 37.08	$ 10.48

8 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	$ 1,950.42	$ 1,389.25	$ 1,755.41	$ 1,730.18	$ 1,232.04	$ 1,916.99	$ 1,371.56	$ 117.08	$ 58.43	$ 117.08	$ 58.43	$ 13.78
j. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	$ 1,950.42	$ 1,389.25	$ 1,755.41	$ 1,730.18	$ 1,232.04	$ 1,916.99	$ 1,371.56	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	250.02	178.08	225.02	236.30	168.28	246.06	176.06	11.38	5.70	11.38	5.70	1.58
m. Imputed Income (k. - l.)	$ 1,700.40	$ 1,211.17	$ 1,530.39	$ 1,493.88	$ 1,063.76	$ 1,670.93	$ 1,195.50	$ 74.16	$ 37.08	$ 74.16	$ 37.08	$ 12.20

9 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
j. Preliminary Total	$ 2,194.22	$ 1,562.91	$ 1,974.83	$ 1,946.46	$ 1,386.04	$ 2,156.61	$ 1,543.00	$ 131.72	$ 65.73	$ 131.72	$ 65.73	$ 15.50
k. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
l. Maximum FMV (min of j. and k.)	$ 2,061.76	$ 1,468.36	$ 1,855.56	$ 1,837.90	$ 1,308.86	$ 2,005.34	$ 1,434.76	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	250.02	178.08	225.02	236.30	168.28	246.06	176.06	11.38	5.70	11.38	5.70	1.58
n. Imputed Income (l. - m.)	$ 1,811.74	$ 1,290.28	$ 1,630.54	$ 1,601.60	$ 1,140.58	$ 1,759.28	$ 1,258.70	$ 74.16	$ 37.08	$ 74.16	$ 37.08	$ 12.56

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2021
for Employees otherwise electing Single Coverage with Rates Shared 20% Employee/80% Employer

10 or more Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	$ 2,438.02	$ 1,736.56	$ 2,194.26	$ 2,162.73	$ 1,540.05	$ 2,396.24	$ 1,714.45	$ 146.35	$ 73.04	$ 146.35	$ 73.04	$ 17.22
l. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	$ 2,061.76	$ 1,468.36	$ 1,855.56	$ 1,837.90	$ 1,308.86	$ 2,005.34	$ 1,434.76	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	250.02	178.08	225.02	236.30	168.28	246.06	176.06	11.38	5.70	11.38	5.70	1.58
o. Imputed Income (m. - n.)	$ 1,811.74	$ 1,290.28	$ 1,630.54	$ 1,601.60	$ 1,140.58	$ 1,759.28	$ 1,258.70	$ 74.16	$ 37.08	$ 74.16	$ 37.08	$ 12.56