



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2022**



**for Employees otherwise electing Single Coverage with Rates Shared 25% Employee/75% Employer**

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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. Preliminary Total	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
c. Maximum (2-Party Rate)	1,636.30	1,134.52	1,472.64	1,461.02	1,013.02	1,585.92	1,104.70	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	193.98	134.50	174.58	191.32	132.64	191.10	133.10	6.46	3.24	6.46	3.24	1.06
f. Imputed Income (d. - e.)	\$ 666.42	\$ 462.02	\$ 599.76	\$ 504.44	\$ 349.82	\$ 630.44	\$ 439.16	\$ 22.14	\$ 11.08	\$ 22.14	\$ 11.08	\$ 5.20

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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. Preliminary Total	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
c. Maximum (2-Party Rate)	1,636.30	1,134.52	1,472.64	1,461.02	1,013.02	1,585.92	1,104.70	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	193.98	134.50	174.58	191.32	132.64	191.10	133.10	6.46	3.24	6.46	3.24	1.06
f. Imputed Income (d. - e.)	\$ 64.46	\$ 44.72	\$ 58.01	\$ 37.93	\$ 26.30	\$ 62.90	\$ 43.83	\$ 8.18	\$ 4.06	\$ 8.18	\$ 4.06	\$ 0.66

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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	\$ 1,118.84	\$ 775.74	\$ 1,006.93	\$ 925.01	\$ 641.40	\$ 1,075.54	\$ 749.19	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98
d. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 1,118.84	\$ 775.74	\$ 1,006.93	\$ 925.01	\$ 641.40	\$ 1,075.54	\$ 749.19	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	331.26	229.72	298.14	313.10	217.06	326.04	227.10	14.22	7.12	14.22	7.12	1.96
g. Imputed Income (e. - f.)	\$ 787.58	\$ 546.02	\$ 708.79	\$ 611.91	\$ 424.34	\$ 749.50	\$ 522.09	\$ 29.02	\$ 14.50	\$ 29.02	\$ 14.50	\$ 6.02

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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	\$ 516.88	\$ 358.44	\$ 465.19	\$ 458.50	\$ 317.87	\$ 507.99	\$ 353.86	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44
d. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 516.88	\$ 358.44	\$ 465.19	\$ 458.50	\$ 317.87	\$ 507.99	\$ 353.86	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	331.26	229.72	298.14	313.10	217.06	326.04	227.10	14.22	7.12	14.22	7.12	1.96
g. Imputed Income (e. - f.)	\$ 185.62	\$ 128.72	\$ 167.05	\$ 145.40	\$ 100.81	\$ 181.95	\$ 126.76	\$ 15.05	\$ 7.49	\$ 15.05	\$ 7.49	\$ 1.48

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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	\$ 1,377.28	\$ 954.96	\$ 1,239.53	\$ 1,154.26	\$ 800.33	\$ 1,329.53	\$ 926.12	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70
e. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,377.28	\$ 954.96	\$ 1,239.53	\$ 1,154.26	\$ 800.33	\$ 1,329.53	\$ 926.12	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	331.26	229.72	298.14	313.10	217.06	326.04	227.10	14.22	7.12	14.22	7.12	1.96
h. Imputed Income (f. - g.)	\$ 1,046.02	\$ 725.24	\$ 941.39	\$ 841.16	\$ 583.27	\$ 1,003.49	\$ 699.02	\$ 43.65	\$ 21.81	\$ 43.65	\$ 21.81	\$ 7.74

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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	\$ 775.31	\$ 537.66	\$ 697.78	\$ 687.76	\$ 476.81	\$ 761.99	\$ 530.80	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17
e. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 775.31	\$ 537.66	\$ 697.78	\$ 687.76	\$ 476.81	\$ 761.99	\$ 530.80	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	331.26	229.72	298.14	313.10	217.06	326.04	227.10	14.22	7.12	14.22	7.12	1.96
h. Imputed Income (f. - g.)	\$ 444.05	\$ 307.94	\$ 399.64	\$ 374.66	\$ 259.75	\$ 435.95	\$ 303.70	\$ 29.69	\$ 14.79	\$ 29.69	\$ 14.79	\$ 3.21

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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	\$ 1,635.71	\$ 1,134.18	\$ 1,472.12	\$ 1,383.52	\$ 959.27	\$ 1,583.53	\$ 1,103.06	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43
f. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,635.71	\$ 1,134.18	\$ 1,472.12	\$ 1,383.52	\$ 959.27	\$ 1,583.53	\$ 1,103.06	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	331.26	229.72	298.14	313.10	217.06	326.04	227.10	14.22	7.12	14.22	7.12	1.96
i. Imputed Income (g. - h.)	\$ 1,304.45	\$ 904.46	\$ 1,173.98	\$ 1,070.42	\$ 742.21	\$ 1,257.49	\$ 875.96	\$ 58.29	\$ 29.11	\$ 58.29	\$ 29.11	\$ 9.47

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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	\$ 1,033.75	\$ 716.88	\$ 930.37	\$ 917.01	\$ 635.75	\$ 1,015.98	\$ 707.73	\$ 58.54	\$ 29.21	\$ 58.54	\$ 29.21	\$ 6.89
f. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,033.75	\$ 716.88	\$ 930.37	\$ 917.01	\$ 635.75	\$ 1,015.98	\$ 707.73	\$ 58.54	\$ 29.21	\$ 58.54	\$ 29.21	\$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	331.26	229.72	298.14	313.10	217.06	326.04	227.10	14.22	7.12	14.22	7.12	1.96
i. Imputed Income (g. - h.)	\$ 702.49	\$ 487.16	\$ 632.23	\$ 603.91	\$ 418.69	\$ 689.94	\$ 480.63	\$ 44.32	\$ 22.09	\$ 44.32	\$ 22.09	\$ 4.93

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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.6		



**New Mexico Public Schools Insurance Authority**  
**Fair Market Value of Domestic Partner Benefits**  
**Effective October 1, 2022**



**for Employees otherwise electing Single Coverage with Rates Shared 25% Employee/75% Employer**

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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$2,152.59	\$1,492.61	\$1,937.30	\$1,842.02	\$1,277.14	\$2,091.52	\$1,456.92	\$ 101.78	\$ 50.84	\$ 101.78	\$ 50.84	\$ 14.87
h. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$2,152.59	\$1,492.61	\$1,937.30	\$1,842.02	\$1,277.14	\$2,091.52	\$1,456.92	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	331.26	229.72	298.14	313.10	217.06	326.04	227.10	14.22	7.12	14.22	7.12	1.96
k. Imputed Income (i. - j.)	\$1,821.33	\$1,262.89	\$1,639.16	\$1,528.92	\$1,060.08	\$1,765.48	\$1,229.82	\$ 71.32	\$ 35.66	\$ 71.32	\$ 35.66	\$ 12.18

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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$1,550.63	\$1,075.31	\$1,395.56	\$1,375.51	\$953.62	\$1,523.97	\$1,061.59	\$ 87.81	\$ 43.82	\$ 87.81	\$ 43.82	\$ 10.33
h. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$1,550.63	\$1,075.31	\$1,395.56	\$1,375.51	\$953.62	\$1,523.97	\$1,061.59	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	331.26	229.72	298.14	313.10	217.06	326.04	227.10	14.22	7.12	14.22	7.12	1.96
k. Imputed Income (i. - j.)	\$1,219.37	\$ 845.59	\$ 1,097.42	\$1,062.41	\$ 736.56	\$1,197.93	\$ 834.49	\$ 71.32	\$ 35.66	\$ 71.32	\$ 35.66	\$ 8.37

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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$2,411.03	\$1,671.83	\$2,169.90	\$2,071.27	\$1,436.08	\$2,345.51	\$1,633.85	\$ 116.41	\$ 58.14	\$ 116.41	\$ 58.14	\$ 16.59
i. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$2,185.48	\$1,515.36	\$1,966.90	\$1,948.18	\$1,350.76	\$2,125.66	\$1,480.68	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	331.26	229.72	298.14	313.10	217.06	326.04	227.10	14.22	7.12	14.22	7.12	1.96
l. Imputed Income (j. - k.)	\$1,854.22	\$1,285.64	\$1,668.76	\$1,635.08	\$1,133.70	\$1,799.62	\$1,253.58	\$ 71.32	\$ 35.66	\$ 71.32	\$ 35.66	\$ 12.18

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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$1,809.06	\$1,254.53	\$1,628.15	\$1,604.76	\$1,112.56	\$1,777.97	\$1,238.52	\$ 102.45	\$ 51.12	\$ 102.45	\$ 51.12	\$ 12.06
i. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$1,809.06	\$1,254.53	\$1,628.15	\$1,604.76	\$1,112.56	\$1,777.97	\$1,238.52	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	331.26	229.72	298.14	313.10	217.06	326.04	227.10	14.22	7.12	14.22	7.12	1.96
l. Imputed Income (j. - k.)	\$1,477.80	\$1,024.81	\$1,330.01	\$1,291.66	\$ 895.50	\$1,451.93	\$1,011.42	\$ 71.32	\$ 35.66	\$ 71.32	\$ 35.66	\$ 10.10

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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	\$2,669.46	\$1,851.05	\$2,402.49	\$2,300.52	\$1,595.02	\$2,599.51	\$1,810.78	\$ 131.05	\$ 65.44	\$ 131.05	\$ 65.44	\$ 18.32
j. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$2,185.48	\$1,515.36	\$1,966.90	\$1,948.18	\$1,350.76	\$2,125.66	\$1,480.68	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	331.26	229.72	298.14	313.10	217.06	326.04	227.10	14.22	7.12	14.22	7.12	1.96
m. Imputed Income (k. - l.)	\$1,854.22	\$1,285.64	\$1,668.76	\$1,635.08	\$1,133.70	\$1,799.62	\$1,253.58	\$ 71.32	\$ 35.66	\$ 71.32	\$ 35.66	\$ 12.18

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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	\$2,067.50	\$1,433.75	\$1,860.74	\$1,834.01	\$1,271.49	\$2,031.96	\$1,415.45	\$ 117.08	\$ 58.43	\$ 117.08	\$ 58.43	\$ 13.78
j. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$2,067.50	\$1,433.75	\$1,860.74	\$1,834.01	\$1,271.49	\$2,031.96	\$1,415.45	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	331.26	229.72	298.14	313.10	217.06	326.04	227.10	14.22	7.12	14.22	7.12	1.96
m. Imputed Income (k. - l.)	\$1,736.24	\$1,204.03	\$1,562.60	\$1,520.91	\$1,054.43	\$1,705.92	\$1,188.35	\$ 71.32	\$ 35.66	\$ 71.32	\$ 35.66	\$ 11.82

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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$			



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2022**



**for Employees otherwise electing Single Coverage with Rates Shared 25% Employee/75% Employer**

<b>10 or more Children:</b>												
	<b>BCBS High</b>	<b>BCBS Low</b>	<b>BCBS EPO</b>	<b>Pres High</b>	<b>Pres Low</b>	<b>Cigna High</b>	<b>Cigna Low</b>	<b>Delta High</b>	<b>Delta Low</b>	<b>UCCI High</b>	<b>UCCI Low</b>	<b>Vision</b>
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	\$2,584.38	\$ 1,792.19	\$ 2,325.93	\$ 2,292.52	\$ 1,589.36	\$ 2,539.95	\$ 1,769.32	\$ 146.35	\$ 73.04	\$ 146.35	\$ 73.04	\$ 17.22
l. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	\$ 2,185.48	\$ 1,515.36	\$ 1,966.90	\$ 1,948.18	\$ 1,350.76	\$ 2,125.66	\$ 1,480.68	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	331.26	229.72	298.14	313.10	217.06	326.04	227.10	14.22	7.12	14.22	7.12	1.96
<b>o. Imputed Income (m. - n.)</b>	<b>\$ 1,854.22</b>	<b>\$ 1,285.64</b>	<b>\$ 1,668.76</b>	<b>\$ 1,635.08</b>	<b>\$ 1,133.70</b>	<b>\$ 1,799.62</b>	<b>\$ 1,253.58</b>	<b>\$ 71.32</b>	<b>\$ 35.66</b>	<b>\$ 71.32</b>	<b>\$ 35.66</b>	<b>\$ 12.18</b>



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2022**



**for Employees otherwise electing Single Coverage with Rates Shared 30% Employee/70% Employer**

<b>Domestic Partner Only:</b>												
	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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. Preliminary Total	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
c. Maximum (2-Party Rate)	1,636.30	1,134.52	1,472.64	1,461.02	1,013.02	1,585.92	1,104.70	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	232.76	161.40	209.48	229.58	159.16	229.32	159.72	7.76	3.88	7.76	3.88	1.26
f. Imputed Income (d. - e.)	\$ 627.64	\$ 435.12	\$ 564.86	\$ 466.18	\$ 323.30	\$ 592.22	\$ 412.54	\$ 20.84	\$ 10.44	\$ 20.84	\$ 10.44	\$ 5.00

<b>1 Child Only:</b>												
	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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. Preliminary Total	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
c. Maximum (2-Party Rate)	1,636.30	1,134.52	1,472.64	1,461.02	1,013.02	1,585.92	1,104.70	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	232.76	161.40	209.48	229.58	159.16	229.32	159.72	7.76	3.88	7.76	3.88	1.26
f. Imputed Income (d. - e.)	\$ 25.68	\$ 17.82	\$ 23.11	\$ -	\$ -	\$ 24.68	\$ 17.21	\$ 6.88	\$ 3.42	\$ 6.88	\$ 3.42	\$ 0.46

<b>Domestic Partner + 1 Child:</b>												
	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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	\$ 1,118.84	\$ 775.74	\$ 1,006.93	\$ 925.01	\$ 641.40	\$ 1,075.54	\$ 749.19	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98
d. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 1,118.84	\$ 775.74	\$ 1,006.93	\$ 925.01	\$ 641.40	\$ 1,075.54	\$ 749.19	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
g. Imputed Income (e. - f.)	\$ 721.32	\$ 500.10	\$ 649.17	\$ 549.29	\$ 380.92	\$ 684.30	\$ 476.67	\$ 26.16	\$ 13.10	\$ 26.16	\$ 13.10	\$ 5.62

<b>2 Children:</b>												
	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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	\$ 516.88	\$ 358.44	\$ 465.19	\$ 458.50	\$ 317.87	\$ 507.99	\$ 353.86	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44
d. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 516.88	\$ 358.44	\$ 465.19	\$ 458.50	\$ 317.87	\$ 507.99	\$ 353.86	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
g. Imputed Income (e. - f.)	\$ 119.36	\$ 82.80	\$ 107.43	\$ 82.78	\$ 57.39	\$ 116.75	\$ 81.34	\$ 12.19	\$ 6.09	\$ 12.19	\$ 6.09	\$ 1.08

<b>Domestic Partner + 2 Children:</b>												
	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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	\$ 1,377.28	\$ 954.96	\$ 1,239.53	\$ 1,154.26	\$ 800.33	\$ 1,329.53	\$ 926.12	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70
e. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,377.28	\$ 954.96	\$ 1,239.53	\$ 1,154.26	\$ 800.33	\$ 1,329.53	\$ 926.12	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
h. Imputed Income (f. - g.)	\$ 979.76	\$ 679.32	\$ 881.77	\$ 778.54	\$ 539.85	\$ 938.29	\$ 653.60	\$ 40.79	\$ 20.41	\$ 40.79	\$ 20.41	\$ 7.34

<b>3 Children:</b>												
	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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	\$ 775.31	\$ 537.66	\$ 697.78	\$ 687.76	\$ 476.81	\$ 761.99	\$ 530.80	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17
e. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 775.31	\$ 537.66	\$ 697.78	\$ 687.76	\$ 476.81	\$ 761.99	\$ 530.80	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
h. Imputed Income (f. - g.)	\$ 377.79	\$ 262.02	\$ 340.02	\$ 312.04	\$ 216.33	\$ 370.75	\$ 258.28	\$ 26.83	\$ 13.39	\$ 26.83	\$ 13.39	\$ 2.81

<b>Domestic Partner + 3 Children:</b>												
	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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	\$ 1,635.71	\$ 1,134.18	\$ 1,472.12	\$ 1,383.52	\$ 959.27	\$ 1,583.53	\$ 1,103.06	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43
f. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,635.71	\$ 1,134.18	\$ 1,472.12	\$ 1,383.52	\$ 959.27	\$ 1,583.53	\$ 1,103.06	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
i. Imputed Income (g. - h.)	\$ 1,238.19	\$ 858.54	\$ 1,114.36	\$ 1,007.80	\$ 698.79	\$ 1,192.29	\$ 830.54	\$ 55.43	\$ 27.71	\$ 55.43	\$ 27.71	\$ 9.07

<b>4 Children:</b>												
	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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	\$ 1,033.75	\$ 716.88	\$ 930.37	\$ 917.01	\$ 635.75	\$ 1,015.98	\$ 707.73	\$ 58.54	\$ 29.21	\$ 58.54	\$ 29.21	\$ 6.89
f. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,033.75	\$ 716.88	\$ 930.37	\$ 917.01	\$ 635.75	\$ 1,015.98	\$ 707.73	\$ 58.54	\$ 29.21	\$ 58.54	\$ 29.21	\$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
i. Imputed Income (g. - h.)	\$ 636.23	\$ 441.24	\$ 572.61	\$ 541.29	\$ 375.27	\$ 624.74	\$ 435.21	\$ 41.46	\$ 20.69	\$ 41.46	\$ 20.69	\$ 4.53

<b>Domestic Partner + 4 Children:</b>												
	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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64				



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2022**



**for Employees otherwise electing Single Coverage with Rates Shared 30% Employee/70% Employer**

<b>Domestic Partner + 5 Children:</b>												
	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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$ 2,152.59	\$ 1,492.61	\$ 1,937.30	\$ 1,842.02	\$ 1,277.14	\$ 2,091.52	\$ 1,456.92	\$ 101.78	\$ 50.84	\$ 101.78	\$ 50.84	\$ 14.87
h. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$ 2,152.59	\$ 1,492.61	\$ 1,937.30	\$ 1,842.02	\$ 1,277.14	\$ 2,091.52	\$ 1,456.92	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
k. Imputed Income (l. - j.)	\$ 1,755.07	\$ 1,216.97	\$ 1,579.54	\$ 1,466.30	\$ 1,016.66	\$ 1,700.28	\$ 1,184.40	\$ 68.46	\$ 34.26	\$ 68.46	\$ 34.26	\$ 11.78

<b>6 Children:</b>												
	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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$ 1,550.63	\$ 1,075.31	\$ 1,395.56	\$ 1,375.51	\$ 953.62	\$ 1,523.97	\$ 1,061.59	\$ 87.81	\$ 43.82	\$ 87.81	\$ 43.82	\$ 10.33
h. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$ 1,550.63	\$ 1,075.31	\$ 1,395.56	\$ 1,375.51	\$ 953.62	\$ 1,523.97	\$ 1,061.59	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
k. Imputed Income (l. - j.)	\$ 1,153.11	\$ 799.67	\$ 1,037.80	\$ 999.79	\$ 693.14	\$ 1,132.73	\$ 789.07	\$ 68.46	\$ 34.26	\$ 68.46	\$ 34.26	\$ 7.97

<b>Domestic Partner + 6 Children:</b>												
	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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$ 2,411.03	\$ 1,671.83	\$ 2,169.90	\$ 2,071.27	\$ 1,436.08	\$ 2,345.51	\$ 1,633.85	\$ 116.41	\$ 58.14	\$ 116.41	\$ 58.14	\$ 16.59
i. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$ 2,185.48	\$ 1,515.36	\$ 1,966.90	\$ 1,948.18	\$ 1,350.76	\$ 2,125.66	\$ 1,480.68	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
l. Imputed Income (j. - k.)	\$ 1,787.96	\$ 1,239.72	\$ 1,609.14	\$ 1,572.46	\$ 1,090.28	\$ 1,734.42	\$ 1,208.16	\$ 68.46	\$ 34.26	\$ 68.46	\$ 34.26	\$ 11.78

<b>7 Children:</b>												
	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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$ 1,809.06	\$ 1,254.53	\$ 1,628.15	\$ 1,604.76	\$ 1,112.56	\$ 1,777.97	\$ 1,238.52	\$ 102.45	\$ 51.12	\$ 102.45	\$ 51.12	\$ 12.06
i. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$ 1,809.06	\$ 1,254.53	\$ 1,628.15	\$ 1,604.76	\$ 1,112.56	\$ 1,777.97	\$ 1,238.52	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
l. Imputed Income (j. - k.)	\$ 1,411.54	\$ 978.89	\$ 1,270.39	\$ 1,229.04	\$ 852.08	\$ 1,386.73	\$ 966.00	\$ 68.46	\$ 34.26	\$ 68.46	\$ 34.26	\$ 9.70

<b>Domestic Partner + 7 or more Children:</b>												
	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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	\$ 2,669.46	\$ 1,851.05	\$ 2,402.49	\$ 2,300.52	\$ 1,595.02	\$ 2,599.51	\$ 1,810.78	\$ 131.05	\$ 65.44	\$ 131.05	\$ 65.44	\$ 18.32
j. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$ 2,185.48	\$ 1,515.36	\$ 1,966.90	\$ 1,948.18	\$ 1,350.76	\$ 2,125.66	\$ 1,480.68	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
m. Imputed Income (k. - l.)	\$ 1,787.96	\$ 1,239.72	\$ 1,609.14	\$ 1,572.46	\$ 1,090.28	\$ 1,734.42	\$ 1,208.16	\$ 68.46	\$ 34.26	\$ 68.46	\$ 34.26	\$ 11.78

<b>8 Children:</b>												
	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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64		



**New Mexico Public Schools Insurance Authority**  
**Fair Market Value of Domestic Partner Benefits**  
**Effective October 1, 2022**  
**for Employees otherwise electing Single Coverage with Rates Shared 30% Employee/70% Employer**



<b>10 or more Children:</b>												
	<b>BCBS High</b>	<b>BCBS Low</b>	<b>BCBS EPO</b>	<b>Pres High</b>	<b>Pres Low</b>	<b>Cigna High</b>	<b>Cigna Low</b>	<b>Delta High</b>	<b>Delta Low</b>	<b>UCCI High</b>	<b>UCCI Low</b>	<b>Vision</b>
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	\$2,584.38	\$1,792.19	\$2,325.93	\$2,292.52	\$1,589.36	\$2,539.95	\$1,769.32	\$ 146.35	\$ 73.04	\$ 146.35	\$ 73.04	\$ 17.22
l. Maximum Family Rate	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	\$2,185.48	\$1,515.36	\$1,966.90	\$1,948.18	\$1,350.76	\$2,125.66	\$1,480.68	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
<b>o. Imputed Income (m. - n.)</b>	<b>\$1,787.96</b>	<b>\$1,239.72</b>	<b>\$1,609.14</b>	<b>\$1,572.46</b>	<b>\$1,090.28</b>	<b>\$1,734.42</b>	<b>\$1,208.16</b>	<b>\$ 68.46</b>	<b>\$ 34.26</b>	<b>\$ 68.46</b>	<b>\$ 34.26</b>	<b>\$ 11.78</b>



New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2022



for Employees otherwise electing Single Coverage with Rates Shared 35% Employee/65% Employer

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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. Preliminary Total	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
c. Maximum (2-Party Rate)	1,636.30	1,134.52	1,472.64	1,461.02	1,013.02	1,585.92	1,104.70	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	271.56	188.30	244.40	267.84	185.70	267.52	186.36	9.06	4.54	9.06	4.54	1.48
f. Imputed Income (d. - e.)	\$ 588.84	\$ 408.22	\$ 529.94	\$ 427.92	\$ 296.76	\$ 554.02	\$ 385.90	\$ 19.54	\$ 9.78	\$ 19.54	\$ 9.78	\$ 4.78

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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	\$ 1,118.84	\$ 775.74	\$ 1,006.93	\$ 925.01	\$ 641.40	\$ 1,075.54	\$ 749.19	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98
d. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 1,118.84	\$ 775.74	\$ 1,006.93	\$ 925.01	\$ 641.40	\$ 1,075.54	\$ 749.19	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	463.78	321.60	417.40	438.34	303.90	456.44	317.96	19.94	9.98	19.94	9.98	2.74
g. Imputed Income (e. - f.)	\$ 655.06	\$ 454.14	\$ 589.53	\$ 486.67	\$ 337.50	\$ 619.10	\$ 431.23	\$ 23.30	\$ 11.64	\$ 23.30	\$ 11.64	\$ 5.24

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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	\$ 1,377.28	\$ 954.96	\$ 1,239.53	\$ 1,154.26	\$ 800.33	\$ 1,329.53	\$ 926.12	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70
e. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,377.28	\$ 954.96	\$ 1,239.53	\$ 1,154.26	\$ 800.33	\$ 1,329.53	\$ 926.12	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	463.78	321.60	417.40	438.34	303.90	456.44	317.96	19.94	9.98	19.94	9.98	2.74
h. Imputed Income (f. - g.)	\$ 913.50	\$ 633.36	\$ 822.13	\$ 715.92	\$ 496.43	\$ 873.09	\$ 608.16	\$ 37.93	\$ 18.95	\$ 37.93	\$ 18.95	\$ 6.96

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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	\$ 1,635.71	\$ 1,134.18	\$ 1,472.12	\$ 1,383.52	\$ 959.27	\$ 1,583.53	\$ 1,103.06	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43
f. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,635.71	\$ 1,134.18	\$ 1,472.12	\$ 1,383.52	\$ 959.27	\$ 1,583.53	\$ 1,103.06	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	463.78	321.60	417.40	438.34	303.90	456.44	317.96	19.94	9.98	19.94	9.98	2.74
i. Imputed Income (g. - h.)	\$ 1,171.93	\$ 812.58	\$ 1,054.72	\$ 945.18	\$ 655.37	\$ 1,127.09	\$ 785.10	\$ 52.57	\$ 26.25	\$ 52.57	\$ 26.25	\$ 8.69

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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	\$ 1,894.15	\$ 1,313.40	\$ 1,704.71	\$ 1,612.77	\$ 1,118.21	\$ 1,837.52	\$ 1,279.99	\$ 87.14	\$ 43.53	\$ 87.14	\$ 43.53	\$ 13.15
g. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	\$ 1,894.15	\$ 1,313.40	\$ 1,704.71	\$ 1,612.77	\$ 1,118.21	\$ 1,837.52	\$ 1,279.99	\$ 87.14	\$ 43.53	\$ 87.14	\$ 43.53	\$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	463.78	321.60	417.40	438.34	303.90	456.44	317.96	19.94	9.98	19.94	9.98	2.74
j. Imputed Income (h. - i.)	\$ 1,430.37	\$ 991.80	\$ 1,287.31	\$ 1,174.43	\$ 814.31	\$ 1,381.08	\$ 962.03	\$ 65.60	\$ 32.80	\$ 65.60	\$ 32.80	\$ 10.41

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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72	
b. Preliminary Total	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72	
c. Maximum (2-Party Rate)	1,636.30	1,134.52	1,472.64	1,461.02	1,013.02	1,585.92	1,104.70	54.44	27.26	54.44	27.26	10.48	
d. Maximum FMV (min of b. and c.)	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72	
e. Employee after-tax contribution (2-Party rate less Single rate)	271.56	188.30	244.40	267.84	185.70	267.52	186.36	9.06	4.54	9.06	4.54	1.48	
f. Imputed Income (d. - e.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5.58	\$ 2.76	\$ 5.58	\$ 0.24

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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	\$ 516.88	\$ 358.44	\$ 465.19	\$ 458.50	\$ 317.87	\$ 507.99	\$ 353.86	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44
d. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 516.88	\$ 358.44	\$ 465.19	\$ 458.50	\$ 317.87	\$ 507.99	\$ 353.86	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	463.78	321.60	417.40	438.34	303.90	456.44	317.96	19.94	9.98	19.94	9.98	2.74
g. Imputed Income (e. - f.)	\$ 53.10	\$ 36.84	\$ 47.79	\$ 20.16	\$ 13.97	\$ 51.55	\$ 35.90	\$ 9.33	\$ 4.63	\$ 9.33	\$ 4.63	\$ 0.70

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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	\$ 775.31	\$ 537.66	\$ 697.78	\$ 687.76	\$ 476.81	\$ 761.99	\$ 530.80	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17
e. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 775.31	\$ 537.66	\$ 697.78	\$ 687.76	\$ 476.81	\$ 761.99	\$ 530.80	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	463.78	321.60	417.40	438.34	303.90	456.44	317.96	19.94	9.98	19.94	9.98	2.74
h. Imputed Income (f. - g.)	\$ 311.53	\$ 216.06	\$ 280.38	\$ 249.42	\$ 172.91	\$ 305.55	\$ 212.84	\$ 23.97	\$ 11.93	\$ 23.97	\$ 11.93	\$ 2.43

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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72





**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2022**



**for Employees otherwise electing Single Coverage with Rates Shared 35% Employee/65% Employer**

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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$2,152.59	\$1,492.61	\$1,937.30	\$1,842.02	\$1,277.14	\$2,091.52	\$1,456.92	\$ 101.78	\$ 50.84	\$ 101.78	\$ 50.84	\$ 14.87
h. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$2,152.59	\$1,492.61	\$1,937.30	\$1,842.02	\$1,277.14	\$2,091.52	\$1,456.92	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	463.78	321.60	417.40	438.34	303.90	456.44	317.96	19.94	9.98	19.94	9.98	2.74
<b>k. Imputed Income (i. - j.)</b>	<b>\$1,688.81</b>	<b>\$1,171.01</b>	<b>\$1,519.90</b>	<b>\$1,403.68</b>	<b>\$ 973.24</b>	<b>\$1,635.08</b>	<b>\$1,138.96</b>	<b>\$ 65.60</b>	<b>\$ 32.80</b>	<b>\$ 65.60</b>	<b>\$ 32.80</b>	<b>\$ 11.40</b>

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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$1,550.63	\$1,075.31	\$1,395.56	\$1,375.51	\$953.62	\$1,523.97	\$1,061.59	\$ 87.81	\$ 43.82	\$ 87.81	\$ 43.82	\$ 10.33
h. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$1,550.63	\$1,075.31	\$1,395.56	\$1,375.51	\$953.62	\$1,523.97	\$1,061.59	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	463.78	321.60	417.40	438.34	303.90	456.44	317.96	19.94	9.98	19.94	9.98	2.74
<b>k. Imputed Income (i. - j.)</b>	<b>\$1,086.85</b>	<b>\$ 753.71</b>	<b>\$ 978.16</b>	<b>\$ 937.17</b>	<b>\$ 649.72</b>	<b>\$1,067.53</b>	<b>\$ 743.63</b>	<b>\$ 65.60</b>	<b>\$ 32.80</b>	<b>\$ 65.60</b>	<b>\$ 32.80</b>	<b>\$ 7.59</b>

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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$2,411.03	\$1,671.83	\$2,169.90	\$2,071.27	\$1,436.08	\$2,345.51	\$1,633.85	\$ 116.41	\$ 58.14	\$ 116.41	\$ 58.14	\$ 16.59
i. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$2,185.48	\$1,515.36	\$1,966.90	\$1,948.18	\$1,350.76	\$2,125.66	\$1,480.68	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	463.78	321.60	417.40	438.34	303.90	456.44	317.96	19.94	9.98	19.94	9.98	2.74
<b>l. Imputed Income (j. - k.)</b>	<b>\$1,721.70</b>	<b>\$1,193.76</b>	<b>\$1,549.50</b>	<b>\$1,509.84</b>	<b>\$1,046.86</b>	<b>\$1,669.22</b>	<b>\$1,162.72</b>	<b>\$ 65.60</b>	<b>\$ 32.80</b>	<b>\$ 65.60</b>	<b>\$ 32.80</b>	<b>\$ 11.40</b>

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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$1,809.06	\$1,254.53	\$1,628.15	\$1,604.76	\$1,112.56	\$1,777.97	\$1,238.52	\$ 102.45	\$ 51.12	\$ 102.45	\$ 51.12	\$ 12.06
i. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$1,809.06	\$1,254.53	\$1,628.15	\$1,604.76	\$1,112.56	\$1,777.97	\$1,238.52	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	463.78	321.60	417.40	438.34	303.90	456.44	317.96	19.94	9.98	19.94	9.98	2.74
<b>l. Imputed Income (j. - k.)</b>	<b>\$1,345.28</b>	<b>\$ 932.93</b>	<b>\$ 1,210.75</b>	<b>\$1,166.42</b>	<b>\$ 808.66</b>	<b>\$1,321.53</b>	<b>\$ 920.56</b>	<b>\$ 65.60</b>	<b>\$ 32.80</b>	<b>\$ 65.60</b>	<b>\$ 32.80</b>	<b>\$ 9.32</b>

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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	\$2,669.46	\$1,851.05	\$2,402.49	\$2,300.52	\$1,595.02	\$2,599.51	\$1,810.78	\$ 131.05	\$ 65.44	\$ 131.05	\$ 65.44	\$ 18.32
j. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$2,185.48	\$1,515.36	\$1,966.90	\$1,948.18	\$1,350.76	\$2,125.66	\$1,480.68	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	463.78	321.60	417.40	438.34	303.90	456.44	317.96	19.94	9.98	19.94	9.98	2.74
<b>m. Imputed Income (k. - l.)</b>	<b>\$1,721.70</b>	<b>\$1,193.76</b>	<b>\$1,549.50</b>	<b>\$1,509.84</b>	<b>\$1,046.86</b>	<b>\$1,669.22</b>	<b>\$1,162.72</b>	<b>\$ 65.60</b>	<b>\$ 32.80</b>	<b>\$ 65.60</b>	<b>\$ 32.80</b>	<b>\$ 11.40</b>

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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72





**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2022**



**for Employees otherwise electing Single Coverage with Rates Shared 35% Employee/65% Employer**

<b>10 or more Children:</b>												
	<b>BCBS High</b>	<b>BCBS Low</b>	<b>BCBS EPO</b>	<b>Pres High</b>	<b>Pres Low</b>	<b>Cigna High</b>	<b>Cigna Low</b>	<b>Delta High</b>	<b>Delta Low</b>	<b>UCCI High</b>	<b>UCCI Low</b>	<b>Vision</b>
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	\$2,584.38	\$ 1,792.19	\$ 2,325.93	\$ 2,292.52	\$ 1,589.36	\$ 2,539.95	\$ 1,769.32	\$ 146.35	\$ 73.04	\$ 146.35	\$ 73.04	\$ 17.22
l. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	\$ 2,185.48	\$ 1,515.36	\$ 1,966.90	\$ 1,948.18	\$ 1,350.76	\$ 2,125.66	\$ 1,480.68	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	463.78	321.60	417.40	438.34	303.90	456.44	317.96	19.94	9.98	19.94	9.98	2.74
<b>o. Imputed Income (m. - n.)</b>	<b>\$ 1,721.70</b>	<b>\$ 1,193.76</b>	<b>\$ 1,549.50</b>	<b>\$ 1,509.84</b>	<b>\$ 1,046.86</b>	<b>\$ 1,669.22</b>	<b>\$ 1,162.72</b>	<b>\$ 65.60</b>	<b>\$ 32.80</b>	<b>\$ 65.60</b>	<b>\$ 32.80</b>	<b>\$ 11.40</b>



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2022**



**for Employees otherwise electing Single Coverage with Rates Shared 40% Employee/60% Employer**

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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26	
b. Preliminary Total	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26	
c. Maximum (2-Party Rate)	1,636.30	1,134.52	1,472.64	1,461.02	1,013.02	1,585.92	1,104.70	54.44	27.26	54.44	27.26	10.48	
d. Maximum FMV (min of b. and c.)	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26	
e. Employee after-tax contribution (2-Party rate less Single rate)	310.36	215.20	279.32	306.10	212.22	305.74	212.98	10.34	5.16	10.34	5.16	1.68	
f. Imputed Income (d. - e.)	\$ 550.04	\$ 381.32	\$ 495.02	\$ 389.66	\$ 270.24	\$ 515.80	\$ 359.28	\$ 18.26	\$ 9.16	\$ 18.26	\$ 9.16	\$ 4.58	

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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72	
c. Preliminary Total	\$ 1,118.84	\$ 775.74	\$ 1,006.93	\$ 925.01	\$ 641.40	\$ 1,075.54	\$ 749.19	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98	
d. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14	
e. Maximum FMV (min of c. and d.)	\$ 1,118.84	\$ 775.74	\$ 1,006.93	\$ 925.01	\$ 641.40	\$ 1,075.54	\$ 749.19	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98	
f. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16	
g. Imputed Income (e. - f.)	\$ 588.82	\$ 408.20	\$ 529.91	\$ 424.05	\$ 294.08	\$ 553.90	\$ 385.83	\$ 20.46	\$ 10.24	\$ 20.46	\$ 10.24	\$ 4.82	

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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72	
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72	
d. Preliminary Total	\$ 1,377.28	\$ 954.96	\$ 1,239.53	\$ 1,154.26	\$ 800.33	\$ 1,329.53	\$ 926.12	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70	
e. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14	
f. Maximum FMV (min of d. and e.)	\$ 1,377.28	\$ 954.96	\$ 1,239.53	\$ 1,154.26	\$ 800.33	\$ 1,329.53	\$ 926.12	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70	
g. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16	
h. Imputed Income (f. - g.)	\$ 847.26	\$ 587.42	\$ 762.51	\$ 653.30	\$ 453.01	\$ 807.89	\$ 562.76	\$ 35.09	\$ 17.55	\$ 35.09	\$ 17.55	\$ 6.54	

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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72	
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72	
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72	
e. Preliminary Total	\$ 1,635.71	\$ 1,134.18	\$ 1,472.12	\$ 1,383.52	\$ 959.27	\$ 1,583.53	\$ 1,103.06	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43	
f. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14	
g. Maximum FMV (min of e. and f.)	\$ 1,635.71	\$ 1,134.18	\$ 1,472.12	\$ 1,383.52	\$ 959.27	\$ 1,583.53	\$ 1,103.06	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43	
h. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16	
i. Imputed Income (g. - h.)	\$ 1,105.69	\$ 766.64	\$ 995.10	\$ 882.56	\$ 611.95	\$ 1,061.89	\$ 739.70	\$ 49.73	\$ 24.85	\$ 49.73	\$ 24.85	\$ 8.27	

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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72	
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72	
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72	
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72	
f. Preliminary Total	\$ 1,894.15	\$ 1,313.40	\$ 1,204.71	\$ 1,612.77	\$ 1,118.21	\$ 1,837.52	\$ 1,279.99	\$ 87.14	\$ 43.53	\$ 87.14	\$ 43.53	\$ 13.15	
g. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14	
h. Maximum FMV (min of f. and g.)	\$ 1,894.15	\$ 1,313.40	\$ 1,204.71	\$ 1,612.77	\$ 1,118.21	\$ 1,837.52	\$ 1,279.99	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 13.15	
i. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16	
j. Imputed Income (h. - i.)	\$ 1,364.13	\$ 945.86	\$ 1,227.69	\$ 1,111.81	\$ 770.89	\$ 1,315.88	\$ 916.63	\$ 62.76	\$ 31.40	\$ 62.76	\$ 31.40	\$ 9.99	

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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72	
b. Preliminary Total	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72	
c. Maximum (2-Party Rate)	1,636.30	1,134.52	1,472.64	1,461.02	1,013.02	1,585.92	1,104.70	54.44	27.26	54.44	27.26	10.48	
d. Maximum FMV (min of b. and c.)	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72	
e. Employee after-tax contribution (2-Party rate less Single rate)	310.36	215.20	279.32	306.10	212.22	305.74	212.98	10.34	5.16	10.34	5.16	1.68	
f. Imputed Income (d. - e.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.04

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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72	
c. Preliminary Total	\$ 516.88	\$ 358.44	\$ 465.19	\$ 458.50	\$ 317.87	\$ 507.99	\$ 353.86	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44	
d. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14	
e. Maximum FMV (min of c. and d.)	\$ 516.88	\$ 358.44	\$ 465.19	\$ 458.50	\$ 317.87	\$ 507.99	\$ 353.86	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44	
f. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16	
g. Imputed Income (e. - f.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.28

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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72	
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72	
d. Preliminary Total	\$ 775.31	\$ 537.66	\$ 697.78	\$ 687.76	\$ 476.81	\$ 761.99	\$ 530.80	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17	
e. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14	
f. Maximum FMV (min of d. and e.)	\$ 775.31	\$ 537.66	\$ 697.78	\$ 687.76	\$ 476.81	\$ 761.99	\$ 530.80	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17	
g. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16	
h. Imputed Income (f. - g.)	\$ 245.29	\$ 170.12	\$ 220.76	\$ 186.80	\$ 129.49	\$ 240.35	\$ 167.44	\$ 21.13	\$ 10.53	\$ 21.13	\$ 10.53	\$ 2.01	

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	\$ 25												



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2022**



**for Employees otherwise electing Single Coverage with Rates Shared 40% Employee/60% Employer**

<b>Domestic Partner + 5 Children:</b>												
	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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$2,152.59	\$1,492.61	\$1,937.30	\$1,842.02	\$1,277.14	\$2,091.52	\$1,456.92	\$ 101.78	\$ 50.84	\$ 101.78	\$ 50.84	\$ 14.87
h. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$2,152.59	\$1,492.61	\$1,937.30	\$1,842.02	\$1,277.14	\$2,091.52	\$1,456.92	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
k. Imputed Income (i. - j.)	\$1,622.57	\$1,125.07	\$1,460.28	\$1,341.06	\$ 929.82	\$1,569.88	\$1,093.56	\$ 62.76	\$ 31.40	\$ 62.76	\$ 31.40	\$ 10.98

<b>6 Children:</b>												
	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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$1,550.63	\$1,075.31	\$1,395.56	\$1,375.51	\$ 953.62	\$1,523.97	\$1,061.59	\$ 87.81	\$ 43.82	\$ 87.81	\$ 43.82	\$ 10.33
h. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$1,550.63	\$1,075.31	\$1,395.56	\$1,375.51	\$ 953.62	\$1,523.97	\$1,061.59	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
k. Imputed Income (i. - j.)	\$1,020.61	\$ 707.77	\$ 918.54	\$ 874.55	\$ 606.30	\$1,002.33	\$ 698.23	\$ 62.76	\$ 31.40	\$ 62.76	\$ 31.40	\$ 7.17

<b>Domestic Partner + 6 Children:</b>												
	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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$2,411.03	\$1,671.83	\$2,169.90	\$2,071.27	\$1,436.08	\$2,345.51	\$1,633.85	\$ 116.41	\$ 58.14	\$ 116.41	\$ 58.14	\$ 16.59
i. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$2,185.48	\$1,515.36	\$1,966.90	\$1,948.18	\$1,350.76	\$2,125.66	\$1,480.68	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
l. Imputed Income (j. - k.)	\$1,655.46	\$1,147.82	\$1,489.88	\$1,447.22	\$1,003.44	\$1,604.02	\$1,117.32	\$ 62.76	\$ 31.40	\$ 62.76	\$ 31.40	\$ 10.98

<b>7 Children:</b>												
	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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$1,809.06	\$1,254.53	\$1,628.15	\$1,604.76	\$1,112.56	\$1,777.97	\$1,238.52	\$ 102.45	\$ 51.12	\$ 102.45	\$ 51.12	\$ 12.06
i. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$1,809.06	\$1,254.53	\$1,628.15	\$1,604.76	\$1,112.56	\$1,777.97	\$1,238.52	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
l. Imputed Income (j. - k.)	\$1,279.04	\$ 886.99	\$1,151.13	\$1,103.80	\$ 765.24	\$1,256.33	\$ 875.16	\$ 62.76	\$ 31.40	\$ 62.76	\$ 31.40	\$ 8.90

<b>Domestic Partner + 7 or more Children:</b>												
	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	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	\$2,869.46	\$1,851.05	\$2,402.49	\$2,300.52	\$1,595.02	\$2,599.51	\$1,810.78	\$ 131.05	\$ 65.44	\$ 131.05	\$ 65.44	\$ 18.32
j. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$2,185.48	\$1,515.36	\$1,966.90	\$1,948.18	\$1,350.76	\$2,125.66	\$1,480.68	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
m. Imputed Income (k. - l.)	\$1,655.46	\$1,147.82	\$1,489.88	\$1,447.22	\$1,003.44	\$1,604.02	\$1,117.32	\$ 62.76	\$ 31.40	\$ 62.76	\$ 31.40	\$ 10.98

<b>8 Children:</b>												
	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	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	\$2,067.50	\$1,433.75	\$1,860.74	\$1,834.01								



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2022**



**for Employees otherwise electing Single Coverage with Rates Shared 40% Employee/60% Employer**

<b>10 or more Children:</b>												
	<b>BCBS High</b>	<b>BCBS Low</b>	<b>BCBS EPO</b>	<b>Pres High</b>	<b>Pres Low</b>	<b>Cigna High</b>	<b>Cigna Low</b>	<b>Delta High</b>	<b>Delta Low</b>	<b>UCCI High</b>	<b>UCCI Low</b>	<b>Vision</b>
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	\$2,584.38	\$ 1,792.19	\$ 2,325.93	\$ 2,292.52	\$ 1,589.36	\$ 2,539.95	\$ 1,769.32	\$ 146.35	\$ 73.04	\$ 146.35	\$ 73.04	\$ 17.22
l. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	\$ 2,185.48	\$ 1,515.36	\$ 1,966.90	\$ 1,948.18	\$ 1,350.76	\$ 2,125.66	\$ 1,480.68	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
<b>o. Imputed Income (m. - n.)</b>	<b>\$ 1,655.46</b>	<b>\$ 1,147.82</b>	<b>\$ 1,489.88</b>	<b>\$ 1,447.22</b>	<b>\$ 1,003.44</b>	<b>\$ 1,604.02</b>	<b>\$ 1,117.32</b>	<b>\$ 62.76</b>	<b>\$ 31.40</b>	<b>\$ 62.76</b>	<b>\$ 31.40</b>	<b>\$ 10.98</b>