



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2018**

for Employees previously electing Single Coverage with Rates Shared 20% Employee/80% Employer

Domestic Partner Only:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. Preliminary Total	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
c. Maximum (2-Party Rate)	1,297.34	1,008.08	1,167.58	1,158.36	900.12	51.86	25.96	10.48
d. Maximum FMV (min of b. and c.)	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	123.04	95.60	110.72	121.34	94.28	4.92	2.46	0.84
f. Imputed Income (d. - e.)	\$ 559.12	\$ 434.44	\$ 503.22	\$ 430.32	\$ 334.42	\$ 22.32	\$ 11.18	\$ 5.42

1 Child Only:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. Preliminary Total	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
c. Maximum (2-Party Rate)	1,297.34	1,008.08	1,167.58	1,158.36	900.12	51.86	25.96	10.48
d. Maximum FMV (min of b. and c.)	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	123.04	95.60	110.72	121.34	94.28	4.92	2.46	0.84
f. Imputed Income (d. - e.)	\$ 81.85	\$ 63.64	\$ 73.69	\$ 60.43	\$ 46.93	\$ 9.02	\$ 4.50	\$ 0.88

Domestic Partner + 1 Child:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. Preliminary Total	\$ 887.05	\$ 689.28	\$ 798.35	\$ 733.43	\$ 569.91	\$ 41.18	\$ 20.60	\$ 7.98
d. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
e. Maximum FMV (min of c. and d.)	\$ 887.05	\$ 689.28	\$ 798.35	\$ 733.43	\$ 569.91	\$ 41.18	\$ 20.60	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	210.12	163.28	189.10	198.60	154.30	10.84	5.42	1.58
g. Imputed Income (e. - f.)	\$ 676.93	\$ 526.00	\$ 609.25	\$ 534.83	\$ 415.61	\$ 30.34	\$ 15.18	\$ 6.40

2 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. Preliminary Total	\$ 409.79	\$ 318.48	\$ 368.83	\$ 363.54	\$ 282.43	\$ 27.88	\$ 13.91	\$ 3.44
d. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
e. Maximum FMV (min of c. and d.)	\$ 409.79	\$ 318.48	\$ 368.83	\$ 363.54	\$ 282.43	\$ 27.88	\$ 13.91	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	210.12	163.28	189.10	198.60	154.30	10.84	5.42	1.58
g. Imputed Income (e. - f.)	\$ 199.67	\$ 155.20	\$ 179.73	\$ 164.94	\$ 128.13	\$ 17.04	\$ 8.49	\$ 1.86

Domestic Partner + 2 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. Preliminary Total	\$ 1,091.95	\$ 848.52	\$ 982.77	\$ 915.20	\$ 711.13	\$ 55.12	\$ 27.55	\$ 9.70
e. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,091.95	\$ 848.52	\$ 982.77	\$ 915.20	\$ 711.13	\$ 55.12	\$ 27.55	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	210.12	163.28	189.10	198.60	154.30	10.84	5.42	1.58
h. Imputed Income (f. - g.)	\$ 881.83	\$ 685.24	\$ 793.67	\$ 716.60	\$ 556.83	\$ 44.28	\$ 22.13	\$ 8.12

3 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. Preliminary Total	\$ 614.68	\$ 477.71	\$ 553.24	\$ 545.31	\$ 423.64	\$ 41.82	\$ 20.87	\$ 5.17
e. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
f. Maximum FMV (min of d. and e.)	\$ 614.68	\$ 477.71	\$ 553.24	\$ 545.31	\$ 423.64	\$ 41.82	\$ 20.87	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	210.12	163.28	189.10	198.60	154.30	10.84	5.42	1.58
h. Imputed Income (f. - g.)	\$ 404.56	\$ 314.43	\$ 364.14	\$ 346.71	\$ 269.34	\$ 30.98	\$ 15.45	\$ 3.59

Domestic Partner + 3 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. Preliminary Total	\$ 1,296.84	\$ 1,007.75	\$ 1,167.18	\$ 1,096.97	\$ 852.34	\$ 69.06	\$ 34.51	\$ 11.43
f. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,296.84	\$ 1,007.75	\$ 1,167.18	\$ 1,096.97	\$ 852.34	\$ 69.06	\$ 34.51	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	210.12	163.28	189.10	198.60	154.30	10.84	5.42	1.58
i. Imputed Income (g. - h.)	\$ 1,086.72	\$ 844.47	\$ 978.08	\$ 898.37	\$ 698.04	\$ 58.22	\$ 29.09	\$ 9.85

4 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. Preliminary Total	\$ 819.58	\$ 636.95	\$ 737.66	\$ 727.08	\$ 564.86	\$ 55.76	\$ 27.82	\$ 6.89
f. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
g. Maximum FMV (min of e. and f.)	\$ 819.58	\$ 636.95	\$ 737.66	\$ 727.08	\$ 564.86	\$ 55.76	\$ 27.82	\$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	210.12	163.28	189.10	198.60	154.30	10.84	5.42	1.58
i. Imputed Income (g. - h.)	\$ 609.46	\$ 473.67	\$ 548.56	\$ 528.48	\$ 410.56	\$ 44.92	\$ 22.40	\$ 5.31



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Fair Market Value of Domestic Partner Benefits
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for Employees previously electing Single Coverage with Rates Shared 20% Employee/80% Employer

Domestic Partner + 4 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. Preliminary Total	\$ 1,501.74	\$ 1,166.99	\$ 1,351.60	\$ 1,278.74	\$ 993.56	\$ 83.00	\$ 41.46	\$ 13.15
g. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
h. Maximum FMV (min of f. and g.)	\$ 1,501.74	\$ 1,166.99	\$ 1,351.60	\$ 1,278.74	\$ 993.56	\$ 81.48	\$ 40.74	\$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	210.12	163.28	189.10	198.60	154.30	10.84	5.42	1.58
j. Imputed Income (h. - i.)	\$ 1,291.62	\$ 1,003.71	\$ 1,162.50	\$ 1,080.14	\$ 839.26	\$ 70.64	\$ 35.32	\$ 11.57

5 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. Preliminary Total	\$ 1,024.47	\$ 796.19	\$ 922.07	\$ 908.85	\$ 706.07	\$ 69.69	\$ 34.78	\$ 8.61
g. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
h. Maximum FMV (min of f. and g.)	\$ 1,024.47	\$ 796.19	\$ 922.07	\$ 908.85	\$ 706.07	\$ 69.69	\$ 34.78	\$ 8.61
i. Employee after-tax contribution (Family rate less Single rate)	210.12	163.28	189.10	198.60	154.30	10.84	5.42	1.58
j. Imputed Income (h. - i.)	\$ 814.35	\$ 632.91	\$ 732.97	\$ 710.25	\$ 551.77	\$ 58.85	\$ 29.36	\$ 7.03

Domestic Partner + 5 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. Preliminary Total	\$ 1,706.63	\$ 1,326.23	\$ 1,536.01	\$ 1,460.51	\$ 1,134.77	\$ 96.93	\$ 48.42	\$ 14.87
h. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
i. Maximum FMV (min of g. and h.)	\$ 1,706.63	\$ 1,326.23	\$ 1,536.01	\$ 1,460.51	\$ 1,134.77	\$ 81.48	\$ 40.74	\$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	210.12	163.28	189.10	198.60	154.30	10.84	5.42	1.58
k. Imputed Income (i. - j.)	\$ 1,496.51	\$ 1,162.95	\$ 1,346.91	\$ 1,261.91	\$ 980.47	\$ 70.64	\$ 35.32	\$ 12.56

6 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. Preliminary Total	\$ 1,229.36	\$ 955.43	\$ 1,106.48	\$ 1,090.62	\$ 847.28	\$ 83.63	\$ 41.73	\$ 10.33
h. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
i. Maximum FMV (min of g. and h.)	\$ 1,229.36	\$ 955.43	\$ 1,106.48	\$ 1,090.62	\$ 847.28	\$ 81.48	\$ 40.74	\$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	210.12	163.28	189.10	198.60	154.30	10.84	5.42	1.58
k. Imputed Income (i. - j.)	\$ 1,019.24	\$ 792.15	\$ 917.38	\$ 892.02	\$ 692.98	\$ 70.64	\$ 35.32	\$ 8.75

Domestic Partner + 6 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. Preliminary Total	\$ 1,911.52	\$ 1,485.47	\$ 1,720.42	\$ 1,642.28	\$ 1,275.98	\$ 110.87	\$ 55.37	\$ 16.59
i. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
j. Maximum FMV (min of h. and i.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	210.12	163.28	189.10	198.60	154.30	10.84	5.42	1.58
l. Imputed Income (j. - k.)	\$ 1,522.62	\$ 1,183.18	\$ 1,370.36	\$ 1,346.02	\$ 1,045.90	\$ 70.64	\$ 35.32	\$ 12.56

7 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. Preliminary Total	\$ 1,434.26	\$ 1,114.66	\$ 1,290.90	\$ 1,272.39	\$ 988.50	\$ 97.57	\$ 48.69	\$ 12.06
i. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
j. Maximum FMV (min of h. and i.)	\$ 1,434.26	\$ 1,114.66	\$ 1,290.90	\$ 1,272.39	\$ 988.50	\$ 81.48	\$ 40.74	\$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	210.12	163.28	189.10	198.60	154.30	10.84	5.42	1.58
l. Imputed Income (j. - k.)	\$ 1,224.14	\$ 951.38	\$ 1,101.80	\$ 1,073.79	\$ 834.20	\$ 70.64	\$ 35.32	\$ 10.48



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Domestic Partner + 7 or more Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. Preliminary Total	\$ 2,116.42	\$ 1,644.70	\$ 1,904.84	\$ 1,824.05	\$ 1,417.20	\$ 124.81	\$ 62.33	\$ 18.32
j. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	210.12	163.28	189.10	198.60	154.30	10.84	5.42	1.58
m. Imputed Income (k. - l.)	\$ 1,522.62	\$ 1,183.18	\$ 1,370.36	\$ 1,346.02	\$ 1,045.90	\$ 70.64	\$ 35.32	\$ 12.56

8 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 8	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. Preliminary Total	\$ 1,639.15	\$ 1,273.90	\$ 1,475.31	\$ 1,454.16	\$ 1,129.71	\$ 111.51	\$ 55.64	\$ 13.78
j. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,639.15	\$ 1,273.90	\$ 1,475.31	\$ 1,454.16	\$ 1,129.71	\$ 81.48	\$ 40.74	\$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	210.12	163.28	189.10	198.60	154.30	10.84	5.42	1.58
m. Imputed Income (k. - l.)	\$ 1,429.03	\$ 1,110.62	\$ 1,286.21	\$ 1,255.56	\$ 975.41	\$ 70.64	\$ 35.32	\$ 12.20

9 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 8	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. FMV Child 9	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
j. Preliminary Total	\$ 1,844.05	\$ 1,433.14	\$ 1,659.73	\$ 1,635.92	\$ 1,270.93	\$ 125.45	\$ 62.60	\$ 15.50
k. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
l. Maximum FMV (min of j. and k.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	210.12	163.28	189.10	198.60	154.30	10.84	5.42	1.58
n. Imputed Income (l. - m.)	\$ 1,522.62	\$ 1,183.18	\$ 1,370.36	\$ 1,346.02	\$ 1,045.90	\$ 70.64	\$ 35.32	\$ 12.56

10 or more Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 8	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. FMV Child 9	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
j. FMV Child 10	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
k. Preliminary Total	\$ 2,048.94	\$ 1,592.38	\$ 1,844.14	\$ 1,817.69	\$ 1,412.14	\$ 139.39	\$ 69.55	\$ 17.22
l. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
m. Maximum FMV (min of k. and l.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	210.12	163.28	189.10	198.60	154.30	10.84	5.42	1.58
o. Imputed Income (m. - n.)	\$ 1,522.62	\$ 1,183.18	\$ 1,370.36	\$ 1,346.02	\$ 1,045.90	\$ 70.64	\$ 35.32	\$ 12.56