



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



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

10 or more Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
o. Imputed Income (m. - n.)	\$ 2,075.64	\$ 1,439.20	\$ 1,868.04	\$ 1,850.74	\$ 1,283.22	\$ 2,017.72	\$ 1,405.48	\$ 79.32	\$ 39.66	\$ 79.32	\$ 39.66	\$ 13.42