



**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 25% Employee/75% 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)	137.28	95.22	123.56	121.78	84.42	134.94	94.00	7.76	3.88	7.76	3.88	0.90
o. Imputed Income (m. - n.)	\$ 2,048.20	\$ 1,420.14	\$ 1,843.34	\$ 1,826.40	\$ 1,266.34	\$ 1,990.72	\$ 1,386.68	\$ 77.78	\$ 38.90	\$ 77.78	\$ 38.90	\$ 13.24



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Table with 12 columns: 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. Rows include FMV Domestic Partner, FMV Child 1-5, Preliminary Total, Maximum (Family Rate), Maximum FMV (min of g. and h.), Employee after-tax contribution (Family rate less 2-Party rate), and Imputed Income (i. - j.).

Table with 12 columns: 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. Rows include FMV Child 1-6, Preliminary Total, Maximum (Family Rate), Maximum FMV (min of g. and h.), Employee after-tax contribution (Family rate less 2-Party rate), and Imputed Income (i. - j.).

Table with 12 columns: 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. Rows include FMV Domestic Partner, FMV Child 1-6, Preliminary Total, Maximum (Family Rate), Maximum FMV (min of h. and i.), Employee after-tax contribution (Family rate less 2-Party rate), and Imputed Income (j. - k.).

Table with 12 columns: 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. Rows include FMV Child 1-7, Preliminary Total, Maximum (Family Rate), Maximum FMV (min of h. and i.), Employee after-tax contribution (Family rate less 2-Party rate), and Imputed Income (j. - k.).

Table with 12 columns: 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. Rows include FMV Domestic Partner, FMV Child 1-7, Preliminary Total, Maximum (Family Rate), Maximum FMV (min of i. and j.), Employee after-tax contribution (Family rate less 2-Party rate), and Imputed Income (k. - l.).

Table with 12 columns: 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. Rows include FMV Child 1-8, Preliminary Total, Maximum (Family Rate), Maximum FMV (min of i. and j.), Employee after-tax contribution (Family rate less 2-Party rate), and Imputed Income (k. - l.).

Table with 12 columns: 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. Rows include FMV Domestic Partner, FMV Child 1-7, Preliminary Total, Maximum (Family Rate), Maximum FMV (min of i. and j.), Employee after-tax contribution (Family rate less 2-Party rate), and Imputed Income (k. - l.).

Table with 12 columns: 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. Rows include FMV Child 1-9, Preliminary Total, Maximum (Family Rate), Maximum FMV (min of j. and k.), Employee after-tax contribution (Family rate less 2-Party rate), and Imputed Income (l. - m.).



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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)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
o. Imputed Income (m. - n.)	\$ 2,020.72	\$ 1,401.12	\$ 1,818.62	\$ 1,802.04	\$ 1,249.44	\$ 1,963.74	\$ 1,367.88	\$ 76.22	\$ 38.14	\$ 76.22	\$ 38.14	\$ 13.04



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for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 35% Employee/65% 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
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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)	192.22	133.30	173.00	170.50	118.20	188.92	131.60	10.88	5.44	10.88	5.44	1.26
o. Imputed Income (m. - n.)	\$ 1,993.26	\$ 1,382.06	\$ 1,793.90	\$ 1,777.68	\$ 1,232.56	\$ 1,936.74	\$ 1,349.08	\$ 74.66	\$ 37.34	\$ 74.66	\$ 37.34	\$ 12.88



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for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 40% Employee/60% 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
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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
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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)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
o. Imputed Income (m. - n.)	\$ 1,965.82	\$ 1,363.02	\$ 1,769.20	\$ 1,753.32	\$ 1,215.66	\$ 1,909.76	\$ 1,330.30	\$ 73.10	\$ 36.56	\$ 73.10	\$ 36.56	\$ 12.66