



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective January 1, 2021**



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	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 226.06	\$ 165.49	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	\$ 2,300.05	\$ 1,676.24	\$ 2,070.12	\$ 2,040.38	\$ 1,486.49	\$ 2,260.61	\$ 1,654.87	\$ 146.35	\$ 73.04	\$ 146.35	\$ 73.04	\$ 17.22
l. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	\$ 1,945.06	\$ 1,417.34	\$ 1,750.54	\$ 1,733.88	\$ 1,263.38	\$ 1,891.84	\$ 1,384.90	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
n. Employee after-tax contribution (Family rate less 2-Party rate)	122.18	89.06	109.98	108.40	78.96	120.10	87.90	7.76	3.88	7.76	3.88	0.90
o. Imputed Income (m. - n.)	\$ 1,822.88	\$ 1,328.28	\$ 1,640.56	\$ 1,625.48	\$ 1,184.42	\$ 1,771.74	\$ 1,297.00	\$ 77.78	\$ 38.90	\$ 77.78	\$ 38.90	\$ 13.24



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for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 30% Employee/70% Employer

Domestic Partner + 5 Children:													6 Children:													7 Children:													8 Children:													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		BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision		BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision		BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision		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	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 731.18	\$ 535.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26	a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 226.06	\$ 165.49	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72	a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 226.06	\$ 165.49	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72	a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 226.06	\$ 165.49	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72	a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 226.06	\$ 165.49	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72



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for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 30% Employee/70% 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	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 226.06	\$ 165.49	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	\$ 2,300.05	\$ 1,676.24	\$ 2,070.12	\$ 2,040.38	\$ 1,486.49	\$ 2,260.61	\$ 1,654.87	\$ 146.35	\$ 73.04	\$ 146.35	\$ 73.04	\$ 17.22
l. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	\$ 1,945.06	\$ 1,417.34	\$ 1,750.54	\$ 1,733.88	\$ 1,263.38	\$ 1,891.84	\$ 1,384.90	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
n. Employee after-tax contribution (Family rate less 2-Party rate)	146.62	106.86	131.96	130.06	94.76	144.12	105.50	9.32	4.66	9.32	4.66	1.10
o. Imputed Income (m. - n.)	\$ 1,798.44	\$ 1,310.48	\$ 1,618.58	\$ 1,603.82	\$ 1,168.62	\$ 1,747.72	\$ 1,279.40	\$ 76.22	\$ 38.12	\$ 76.22	\$ 38.12	\$ 13.04



**New Mexico Public Schools Insurance Authority
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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	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 226.06	\$ 165.49	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
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f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
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i. FMV Child 9	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	\$ 2,300.05	\$ 1,676.24	\$ 2,070.12	\$ 2,040.38	\$ 1,486.49	\$ 2,260.61	\$ 1,654.87	\$ 146.35	\$ 73.04	\$ 146.35	\$ 73.04	\$ 17.22
l. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	\$ 1,945.06	\$ 1,417.34	\$ 1,750.54	\$ 1,733.88	\$ 1,263.38	\$ 1,891.84	\$ 1,384.90	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
n. Employee after-tax contribution (Family rate less 2-Party rate)	171.08	124.66	153.96	151.76	110.56	168.12	123.08	10.88	5.44	10.88	5.44	1.26
o. Imputed Income (m. - n.)	\$ 1,773.98	\$ 1,292.68	\$ 1,596.58	\$ 1,582.12	\$ 1,152.82	\$ 1,723.72	\$ 1,261.82	\$ 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

Table with 15 columns: Domestic Partner + 5 Children. 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 15 columns: 5 Children. 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 15 columns: Domestic Partner + 6 Children. 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 15 columns: 7 Children. 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 15 columns: Domestic Partner + 7 or more Children. 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 15 columns: 8 Children. 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 15 columns: Domestic Partner + 8 or more Children. Rows include FMV Domestic Partner, 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 (l. - m.).

Table with 15 columns: 9 Children. Rows include FMV Child 1-9, 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 (l. - m.).



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f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
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j. FMV Child 10	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	\$ 2,300.05	\$ 1,676.24	\$ 2,070.12	\$ 2,040.38	\$ 1,486.49	\$ 2,260.61	\$ 1,654.87	\$ 146.35	\$ 73.04	\$ 146.35	\$ 73.04	\$ 17.22
l. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
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n. Employee after-tax contribution (Family rate less 2-Party rate)	195.50	142.48	175.96	173.44	126.36	192.16	140.66	12.44	6.22	12.44	6.22	1.48
o. Imputed Income (m. - n.)	\$ 1,749.56	\$ 1,274.86	\$ 1,574.58	\$ 1,560.44	\$ 1,137.02	\$ 1,699.68	\$ 1,244.24	\$ 73.10	\$ 36.56	\$ 73.10	\$ 36.56	\$ 12.66