



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2019**

for Employees previously electing Single Coverage with Rates Shared 25% Employee/75% 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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. Preliminary Total	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
c. Maximum (2-Party Rate)	1,373.88	1,039.32	1,236.46	1,226.70	928.02	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	162.86	123.20	146.58	160.64	121.50	6.46	3.24	1.06
f. Imputed Income (d. - e.)	\$ 559.54	\$ 423.26	\$ 503.58	\$ 423.56	\$ 320.48	\$ 22.14	\$ 11.08	\$ 5.20

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. Preliminary Total	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
c. Maximum (2-Party Rate)	1,373.88	1,039.32	1,236.46	1,226.70	928.02	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	162.86	123.20	146.58	160.64	121.50	6.46	3.24	1.06
f. Imputed Income (d. - e.)	\$ 54.12	\$ 40.98	\$ 48.71	\$ 31.85	\$ 24.09	\$ 8.18	\$ 4.06	\$ 0.66

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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. Preliminary Total	\$ 939.38	\$ 710.64	\$ 845.45	\$ 776.69	\$ 587.57	\$ 43.24	\$ 21.62	\$ 7.98
d. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 939.38	\$ 710.64	\$ 845.45	\$ 776.69	\$ 587.57	\$ 43.24	\$ 21.62	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	278.14	210.42	250.32	262.90	198.84	14.22	7.12	1.96
g. Imputed Income (e. - f.)	\$ 661.24	\$ 500.22	\$ 595.13	\$ 513.79	\$ 388.73	\$ 29.02	\$ 14.50	\$ 6.02

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. Preliminary Total	\$ 433.96	\$ 328.36	\$ 390.59	\$ 384.98	\$ 291.18	\$ 29.27	\$ 14.61	\$ 3.44
d. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 433.96	\$ 328.36	\$ 390.59	\$ 384.98	\$ 291.18	\$ 29.27	\$ 14.61	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	278.14	210.42	250.32	262.90	198.84	14.22	7.12	1.96
g. Imputed Income (e. - f.)	\$ 155.82	\$ 117.94	\$ 140.27	\$ 122.08	\$ 92.34	\$ 15.05	\$ 7.49	\$ 1.48

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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. Preliminary Total	\$ 1,156.36	\$ 874.82	\$ 1,040.75	\$ 969.18	\$ 733.16	\$ 57.87	\$ 28.93	\$ 9.70
e. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,156.36	\$ 874.82	\$ 1,040.75	\$ 969.18	\$ 733.16	\$ 57.87	\$ 28.93	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	278.14	210.42	250.32	262.90	198.84	14.22	7.12	1.96
h. Imputed Income (f. - g.)	\$ 878.22	\$ 664.40	\$ 790.43	\$ 706.28	\$ 534.32	\$ 43.65	\$ 21.81	\$ 7.74

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. Preliminary Total	\$ 650.94	\$ 492.54	\$ 585.88	\$ 577.47	\$ 436.77	\$ 43.91	\$ 21.91	\$ 5.17
e. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 650.94	\$ 492.54	\$ 585.88	\$ 577.47	\$ 436.77	\$ 43.91	\$ 21.91	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	278.14	210.42	250.32	262.90	198.84	14.22	7.12	1.96
h. Imputed Income (f. - g.)	\$ 372.80	\$ 282.12	\$ 335.56	\$ 314.57	\$ 237.93	\$ 29.69	\$ 14.79	\$ 3.21

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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. Preliminary Total	\$ 1,373.34	\$ 1,039.00	\$ 1,236.04	\$ 1,161.67	\$ 878.75	\$ 72.51	\$ 36.23	\$ 11.43
f. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,373.34	\$ 1,039.00	\$ 1,236.04	\$ 1,161.67	\$ 878.75	\$ 72.51	\$ 36.23	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	278.14	210.42	250.32	262.90	198.84	14.22	7.12	1.96
i. Imputed Income (g. - h.)	\$ 1,095.20	\$ 828.58	\$ 985.72	\$ 898.77	\$ 679.91	\$ 58.29	\$ 29.11	\$ 9.47

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. Preliminary Total	\$ 867.92	\$ 656.72	\$ 781.18	\$ 769.96	\$ 582.36	\$ 58.54	\$ 29.21	\$ 6.89
f. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 867.92	\$ 656.72	\$ 781.18	\$ 769.96	\$ 582.36	\$ 58.54	\$ 29.21	\$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	278.14	210.42	250.32	262.90	198.84	14.22	7.12	1.96
i. Imputed Income (g. - h.)	\$ 589.78	\$ 446.30	\$ 530.86	\$ 507.06	\$ 383.52	\$ 44.32	\$ 22.09	\$ 4.93



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

Domestic Partner + 4 Children:								
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Dental High	Dental Low	Vision
a. FMV Domestic Partner	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
f. Preliminary Total	\$ 1,590.32	\$ 1,203.18	\$ 1,431.34	\$ 1,354.16	\$ 1,024.34	\$ 87.14	\$ 43.53	\$ 13.15
g. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	\$ 1,590.32	\$ 1,203.18	\$ 1,431.34	\$ 1,354.16	\$ 1,024.34	\$ 85.54	\$ 42.78	\$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	278.14	210.42	250.32	262.90	198.84	14.22	7.12	1.96
j. Imputed Income (h. - i.)	\$ 1,312.18	\$ 992.76	\$ 1,181.02	\$ 1,091.26	\$ 825.50	\$ 71.32	\$ 35.66	\$ 11.19

5 Children:								
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Dental High	Dental Low	Vision
a. FMV Child 1	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
f. Preliminary Total	\$ 1,084.89	\$ 820.89	\$ 976.47	\$ 962.45	\$ 727.95	\$ 73.18	\$ 36.52	\$ 8.61
g. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	\$ 1,084.89	\$ 820.89	\$ 976.47	\$ 962.45	\$ 727.95	\$ 73.18	\$ 36.52	\$ 8.61
i. Employee after-tax contribution (Family rate less Single rate)	278.14	210.42	250.32	262.90	198.84	14.22	7.12	1.96
j. Imputed Income (h. - i.)	\$ 806.75	\$ 610.47	\$ 726.15	\$ 699.55	\$ 529.11	\$ 58.96	\$ 29.40	\$ 6.65

Domestic Partner + 5 Children:								
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Dental High	Dental Low	Vision
a. FMV Domestic Partner	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
f. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
g. Preliminary Total	\$ 1,807.29	\$ 1,367.35	\$ 1,626.63	\$ 1,546.65	\$ 1,169.93	\$ 101.78	\$ 50.84	\$ 14.87
h. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$ 1,807.29	\$ 1,367.35	\$ 1,626.63	\$ 1,546.65	\$ 1,169.93	\$ 85.54	\$ 42.78	\$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	278.14	210.42	250.32	262.90	198.84	14.22	7.12	1.96
k. Imputed Income (i. - j.)	\$ 1,529.15	\$ 1,156.93	\$ 1,376.31	\$ 1,283.75	\$ 971.09	\$ 71.32	\$ 35.66	\$ 12.18

6 Children:								
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Dental High	Dental Low	Vision
a. FMV Child 1	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
g. Preliminary Total	\$ 1,301.87	\$ 985.07	\$ 1,171.76	\$ 1,154.94	\$ 873.54	\$ 87.81	\$ 43.82	\$ 10.33
h. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$ 1,301.87	\$ 985.07	\$ 1,171.76	\$ 1,154.94	\$ 873.54	\$ 85.54	\$ 42.78	\$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	278.14	210.42	250.32	262.90	198.84	14.22	7.12	1.96
k. Imputed Income (i. - j.)	\$ 1,023.73	\$ 774.65	\$ 921.44	\$ 892.04	\$ 674.70	\$ 71.32	\$ 35.66	\$ 8.37

Domestic Partner + 6 Children:								
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Dental High	Dental Low	Vision
a. FMV Domestic Partner	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
f. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
g. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
h. Preliminary Total	\$ 2,024.27	\$ 1,531.53	\$ 1,821.92	\$ 1,739.14	\$ 1,315.52	\$ 116.41	\$ 58.14	\$ 16.59
i. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$ 1,834.96	\$ 1,388.20	\$ 1,651.46	\$ 1,635.74	\$ 1,237.40	\$ 85.54	\$ 42.78	\$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	278.14	210.42	250.32	262.90	198.84	14.22	7.12	1.96
l. Imputed Income (j. - k.)	\$ 1,556.82	\$ 1,177.78	\$ 1,401.14	\$ 1,372.84	\$ 1,038.56	\$ 71.32	\$ 35.66	\$ 12.18

7 Children:								
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Dental High	Dental Low	Vision
a. FMV Child 1	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
g. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
h. Preliminary Total	\$ 1,518.85	\$ 1,149.25	\$ 1,367.06	\$ 1,347.43	\$ 1,019.13	\$ 102.45	\$ 51.12	\$ 12.06
i. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$ 1,518.85	\$ 1,149.25	\$ 1,367.06	\$ 1,347.43	\$ 1,019.13	\$ 85.54	\$ 42.78	\$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	278.14	210.42	250.32	262.90	198.84	14.22	7.12	1.96
l. Imputed Income (j. - k.)	\$ 1,240.71	\$ 938.83	\$ 1,116.74	\$ 1,084.53	\$ 820.29	\$ 71.32	\$ 35.66	\$ 10.10



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Effective October 1, 2019**

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

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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
f. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
g. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
h. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
i. Preliminary Total	\$ 2,241.25	\$ 1,695.71	\$ 2,017.22	\$ 1,931.63	\$ 1,461.11	\$ 131.05	\$ 65.44	\$ 18.32
j. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,834.96	\$ 1,388.20	\$ 1,651.46	\$ 1,635.74	\$ 1,237.40	\$ 85.54	\$ 42.78	\$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	278.14	210.42	250.32	262.90	198.84	14.22	7.12	1.96
m. Imputed Income (k. - l.)	\$ 1,556.82	\$ 1,177.78	\$ 1,401.14	\$ 1,372.84	\$ 1,038.56	\$ 71.32	\$ 35.66	\$ 12.18

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
g. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
h. FMV Child 8	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
i. Preliminary Total	\$ 1,735.83	\$ 1,313.43	\$ 1,562.35	\$ 1,539.92	\$ 1,164.72	\$ 117.08	\$ 58.43	\$ 13.78
j. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,735.83	\$ 1,313.43	\$ 1,562.35	\$ 1,539.92	\$ 1,164.72	\$ 85.54	\$ 42.78	\$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	278.14	210.42	250.32	262.90	198.84	14.22	7.12	1.96
m. Imputed Income (k. - l.)	\$ 1,457.69	\$ 1,103.01	\$ 1,312.03	\$ 1,277.02	\$ 965.88	\$ 71.32	\$ 35.66	\$ 11.82

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
g. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
h. FMV Child 8	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
i. FMV Child 9	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
j. Preliminary Total	\$ 1,952.81	\$ 1,477.61	\$ 1,757.65	\$ 1,732.40	\$ 1,310.32	\$ 131.72	\$ 65.73	\$ 15.50
k. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
l. Maximum FMV (min of j. and k.)	\$ 1,834.96	\$ 1,388.20	\$ 1,651.46	\$ 1,635.74	\$ 1,237.40	\$ 85.54	\$ 42.78	\$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	278.14	210.42	250.32	262.90	198.84	14.22	7.12	1.96
n. Imputed Income (l. - m.)	\$ 1,556.82	\$ 1,177.78	\$ 1,401.14	\$ 1,372.84	\$ 1,038.56	\$ 71.32	\$ 35.66	\$ 12.18

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
g. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
h. FMV Child 8	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
i. FMV Child 9	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
j. FMV Child 10	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
k. Preliminary Total	\$ 2,169.79	\$ 1,641.79	\$ 1,952.94	\$ 1,924.89	\$ 1,455.91	\$ 146.35	\$ 73.04	\$ 17.22
l. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	\$ 1,834.96	\$ 1,388.20	\$ 1,651.46	\$ 1,635.74	\$ 1,237.40	\$ 85.54	\$ 42.78	\$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	278.14	210.42	250.32	262.90	198.84	14.22	7.12	1.96
o. Imputed Income (m. - n.)	\$ 1,556.82	\$ 1,177.78	\$ 1,401.14	\$ 1,372.84	\$ 1,038.56	\$ 71.32	\$ 35.66	\$ 12.18



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2019**

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

Domestic Partner Only:								
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Dental High	Dental Low	Vision
a. FMV Domestic Partner	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. Preliminary Total	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
c. Maximum (2-Party Rate)	1,373.88	1,039.32	1,236.46	1,226.70	928.02	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	195.44	147.86	175.90	192.74	145.82	7.76	3.88	1.26
f. Imputed Income (d. - e.)	\$ 526.96	\$ 398.60	\$ 474.26	\$ 391.46	\$ 296.16	\$ 20.84	\$ 10.44	\$ 5.00

1 Child Only:								
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Dental High	Dental Low	Vision
a. FMV Child 1	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. Preliminary Total	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
c. Maximum (2-Party Rate)	1,373.88	1,039.32	1,236.46	1,226.70	928.02	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	195.44	147.86	175.90	192.74	145.82	7.76	3.88	1.26
f. Imputed Income (d. - e.)	\$ 21.54	\$ 16.32	\$ 19.39	\$ -	\$ -	\$ 6.88	\$ 3.42	\$ 0.46

Domestic Partner + 1 Child:								
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Dental High	Dental Low	Vision
a. FMV Domestic Partner	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. Preliminary Total	\$ 939.38	\$ 710.64	\$ 845.45	\$ 776.69	\$ 587.57	\$ 43.24	\$ 21.62	\$ 7.98
d. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 939.38	\$ 710.64	\$ 845.45	\$ 776.69	\$ 587.57	\$ 43.24	\$ 21.62	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	333.76	252.52	300.40	315.46	238.64	17.08	8.52	2.36
g. Imputed Income (e. - f.)	\$ 605.62	\$ 458.12	\$ 545.05	\$ 461.23	\$ 348.93	\$ 26.16	\$ 13.10	\$ 5.62

2 Children:								
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Dental High	Dental Low	Vision
a. FMV Child 1	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. Preliminary Total	\$ 433.96	\$ 328.36	\$ 390.59	\$ 384.98	\$ 291.18	\$ 29.27	\$ 14.61	\$ 3.44
d. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 433.96	\$ 328.36	\$ 390.59	\$ 384.98	\$ 291.18	\$ 29.27	\$ 14.61	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	333.76	252.52	300.40	315.46	238.64	17.08	8.52	2.36
g. Imputed Income (e. - f.)	\$ 100.20	\$ 75.84	\$ 90.19	\$ 69.52	\$ 52.54	\$ 12.19	\$ 6.09	\$ 1.08

Domestic Partner + 2 Children:								
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Dental High	Dental Low	Vision
a. FMV Domestic Partner	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. Preliminary Total	\$ 1,156.36	\$ 874.82	\$ 1,040.75	\$ 969.18	\$ 733.16	\$ 57.87	\$ 28.93	\$ 9.70
e. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,156.36	\$ 874.82	\$ 1,040.75	\$ 969.18	\$ 733.16	\$ 57.87	\$ 28.93	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	333.76	252.52	300.40	315.46	238.64	17.08	8.52	2.36
h. Imputed Income (f. - g.)	\$ 822.60	\$ 622.30	\$ 740.35	\$ 653.72	\$ 494.52	\$ 40.79	\$ 20.41	\$ 7.34

3 Children:								
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Dental High	Dental Low	Vision
a. FMV Child 1	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. Preliminary Total	\$ 650.94	\$ 492.54	\$ 585.88	\$ 577.47	\$ 436.77	\$ 43.91	\$ 21.91	\$ 5.17
e. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 650.94	\$ 492.54	\$ 585.88	\$ 577.47	\$ 436.77	\$ 43.91	\$ 21.91	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	333.76	252.52	300.40	315.46	238.64	17.08	8.52	2.36
h. Imputed Income (f. - g.)	\$ 317.18	\$ 240.02	\$ 285.48	\$ 262.01	\$ 198.13	\$ 26.83	\$ 13.39	\$ 2.81

Domestic Partner + 3 Children:								
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Dental High	Dental Low	Vision
a. FMV Domestic Partner	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. Preliminary Total	\$ 1,373.34	\$ 1,039.00	\$ 1,236.04	\$ 1,161.67	\$ 878.75	\$ 72.51	\$ 36.23	\$ 11.43
f. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,373.34	\$ 1,039.00	\$ 1,236.04	\$ 1,161.67	\$ 878.75	\$ 72.51	\$ 36.23	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	333.76	252.52	300.40	315.46	238.64	17.08	8.52	2.36
i. Imputed Income (g. - h.)	\$ 1,039.58	\$ 786.48	\$ 935.64	\$ 846.21	\$ 640.11	\$ 55.43	\$ 27.71	\$ 9.07

4 Children:								
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Dental High	Dental Low	Vision
a. FMV Child 1	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. Preliminary Total	\$ 867.92	\$ 656.72	\$ 781.18	\$ 769.96	\$ 582.36	\$ 58.54	\$ 29.21	\$ 6.89
f. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 867.92	\$ 656.72	\$ 781.18	\$ 769.96	\$ 582.36	\$ 58.54	\$ 29.21	\$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	333.76	252.52	300.40	315.46	238.64	17.08	8.52	2.36
i. Imputed Income (g. - h.)	\$ 534.16	\$ 404.20	\$ 480.78	\$ 454.50	\$ 343.72	\$ 41.46	\$ 20.69	\$ 4.53



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2019**

for Employees previously electing Single Coverage with Rates Shared 30% Employee/70% 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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. Preliminary Total	\$ 1,590.32	\$ 1,203.18	\$ 1,431.34	\$ 1,354.16	\$ 1,024.34	\$ 87.14	\$ 43.53	\$ 13.15	
g. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
h. Maximum FMV (min of f. and g.)	\$ 1,590.32	\$ 1,203.18	\$ 1,431.34	\$ 1,354.16	\$ 1,024.34	\$ 85.54	\$ 42.78	\$ 13.15	
i. Employee after-tax contribution (Family rate less Single rate)	333.76	252.52	300.40	315.46	238.64	17.08	8.52	2.36	
j. Imputed Income (h. - i.)	\$ 1,256.56	\$ 950.66	\$ 1,130.94	\$ 1,038.70	\$ 785.70	\$ 68.46	\$ 34.26	\$ 10.79	

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. Preliminary Total	\$ 1,084.89	\$ 820.89	\$ 976.47	\$ 962.45	\$ 727.95	\$ 73.18	\$ 36.52	\$ 8.61	
g. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
h. Maximum FMV (min of f. and g.)	\$ 1,084.89	\$ 820.89	\$ 976.47	\$ 962.45	\$ 727.95	\$ 73.18	\$ 36.52	\$ 8.61	
i. Employee after-tax contribution (Family rate less Single rate)	333.76	252.52	300.40	315.46	238.64	17.08	8.52	2.36	
j. Imputed Income (h. - i.)	\$ 751.13	\$ 568.37	\$ 676.07	\$ 646.99	\$ 489.31	\$ 56.10	\$ 28.00	\$ 6.25	

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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
g. Preliminary Total	\$ 1,807.29	\$ 1,367.35	\$ 1,626.63	\$ 1,546.65	\$ 1,169.93	\$ 101.78	\$ 50.84	\$ 14.87	
h. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
i. Maximum FMV (min of g. and h.)	\$ 1,807.29	\$ 1,367.35	\$ 1,626.63	\$ 1,546.65	\$ 1,169.93	\$ 85.54	\$ 42.78	\$ 14.14	
j. Employee after-tax contribution (Family rate less Single rate)	333.76	252.52	300.40	315.46	238.64	17.08	8.52	2.36	
k. Imputed Income (i. - j.)	\$ 1,473.53	\$ 1,114.83	\$ 1,326.23	\$ 1,231.19	\$ 931.29	\$ 68.46	\$ 34.26	\$ 11.78	

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
g. Preliminary Total	\$ 1,301.87	\$ 985.07	\$ 1,171.76	\$ 1,154.94	\$ 873.54	\$ 87.81	\$ 43.82	\$ 10.33	
h. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
i. Maximum FMV (min of g. and h.)	\$ 1,301.87	\$ 985.07	\$ 1,171.76	\$ 1,154.94	\$ 873.54	\$ 85.54	\$ 42.78	\$ 10.33	
j. Employee after-tax contribution (Family rate less Single rate)	333.76	252.52	300.40	315.46	238.64	17.08	8.52	2.36	
k. Imputed Income (i. - j.)	\$ 968.11	\$ 732.55	\$ 871.36	\$ 839.48	\$ 634.90	\$ 68.46	\$ 34.26	\$ 7.97	

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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
g. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
h. Preliminary Total	\$ 2,024.27	\$ 1,531.53	\$ 1,821.92	\$ 1,739.14	\$ 1,315.52	\$ 116.41	\$ 58.14	\$ 16.59	
i. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
j. Maximum FMV (min of h. and i.)	\$ 1,834.96	\$ 1,388.20	\$ 1,651.46	\$ 1,635.74	\$ 1,237.40	\$ 85.54	\$ 42.78	\$ 14.14	
k. Employee after-tax contribution (Family rate less Single rate)	333.76	252.52	300.40	315.46	238.64	17.08	8.52	2.36	
l. Imputed Income (j. - k.)	\$ 1,501.20	\$ 1,135.68	\$ 1,351.06	\$ 1,320.28	\$ 998.76	\$ 68.46	\$ 34.26	\$ 11.78	

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
g. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
h. Preliminary Total	\$ 1,518.85	\$ 1,149.25	\$ 1,367.06	\$ 1,347.43	\$ 1,019.13	\$ 102.45	\$ 51.12	\$ 12.06	
i. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
j. Maximum FMV (min of h. and i.)	\$ 1,518.85	\$ 1,149.25	\$ 1,367.06	\$ 1,347.43	\$ 1,019.13	\$ 85.54	\$ 42.78	\$ 12.06	
k. Employee after-tax contribution (Family rate less Single rate)	333.76	252.52	300.40	315.46	238.64	17.08	8.52	2.36	
l. Imputed Income (j. - k.)	\$ 1,185.09	\$ 896.73	\$ 1,066.66	\$ 1,031.97	\$ 780.49	\$ 68.46	\$ 34.26	\$ 9.70	



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2019**

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

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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
g. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
h. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
i. Preliminary Total	\$ 2,241.25	\$ 1,695.71	\$ 2,017.22	\$ 1,931.63	\$ 1,461.11	\$ 131.05	\$ 65.44	\$ 18.32	
j. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
k. Maximum FMV (min of i. and j.)	\$ 1,834.96	\$ 1,388.20	\$ 1,651.46	\$ 1,635.74	\$ 1,237.40	\$ 85.54	\$ 42.78	\$ 14.14	
l. Employee after-tax contribution (Family rate less Single rate)	333.76	252.52	300.40	315.46	238.64	17.08	8.52	2.36	
m. Imputed Income (k. - l.)	\$ 1,501.20	\$ 1,135.68	\$ 1,351.06	\$ 1,320.28	\$ 998.76	\$ 68.46	\$ 34.26	\$ 11.78	

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
g. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
h. FMV Child 8	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
i. Preliminary Total	\$ 1,735.83	\$ 1,313.43	\$ 1,562.35	\$ 1,539.92	\$ 1,164.72	\$ 117.08	\$ 58.43	\$ 13.78	
j. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
k. Maximum FMV (min of i. and j.)	\$ 1,735.83	\$ 1,313.43	\$ 1,562.35	\$ 1,539.92	\$ 1,164.72	\$ 85.54	\$ 42.78	\$ 13.78	
l. Employee after-tax contribution (Family rate less Single rate)	333.76	252.52	300.40	315.46	238.64	17.08	8.52	2.36	
m. Imputed Income (k. - l.)	\$ 1,402.07	\$ 1,060.91	\$ 1,261.95	\$ 1,224.46	\$ 926.08	\$ 68.46	\$ 34.26	\$ 11.42	

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
g. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
h. FMV Child 8	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
i. FMV Child 9	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
j. Preliminary Total	\$ 1,952.81	\$ 1,477.61	\$ 1,757.65	\$ 1,732.40	\$ 1,310.32	\$ 131.72	\$ 65.73	\$ 15.50	
k. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
l. Maximum FMV (min of j. and k.)	\$ 1,834.96	\$ 1,388.20	\$ 1,651.46	\$ 1,635.74	\$ 1,237.40	\$ 85.54	\$ 42.78	\$ 14.14	
m. Employee after-tax contribution (Family rate less Single rate)	333.76	252.52	300.40	315.46	238.64	17.08	8.52	2.36	
n. Imputed Income (l. - m.)	\$ 1,501.20	\$ 1,135.68	\$ 1,351.06	\$ 1,320.28	\$ 998.76	\$ 68.46	\$ 34.26	\$ 11.78	

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
g. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
h. FMV Child 8	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
i. FMV Child 9	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
j. FMV Child 10	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
k. Preliminary Total	\$ 2,169.79	\$ 1,641.79	\$ 1,952.94	\$ 1,924.89	\$ 1,455.91	\$ 146.35	\$ 73.04	\$ 17.22	
l. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
m. Maximum FMV (min of k. and l.)	\$ 1,834.96	\$ 1,388.20	\$ 1,651.46	\$ 1,635.74	\$ 1,237.40	\$ 85.54	\$ 42.78	\$ 14.14	
n. Employee after-tax contribution (Family rate less Single rate)	333.76	252.52	300.40	315.46	238.64	17.08	8.52	2.36	
o. Imputed Income (m. - n.)	\$ 1,501.20	\$ 1,135.68	\$ 1,351.06	\$ 1,320.28	\$ 998.76	\$ 68.46	\$ 34.26	\$ 11.78	



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2019**

for Employees previously electing Single Coverage with Rates Shared 35% Employee/65% 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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. Preliminary Total	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
c. Maximum (2-Party Rate)	1,373.88	1,039.32	1,236.46	1,226.70	928.02	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	228.02	172.50	205.20	224.88	170.12	9.06	4.54	1.48
f. Imputed Income (d. - e.)	\$ 494.38	\$ 373.96	\$ 444.96	\$ 359.32	\$ 271.86	\$ 19.54	\$ 9.78	\$ 4.78

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. Preliminary Total	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
c. Maximum (2-Party Rate)	1,373.88	1,039.32	1,236.46	1,226.70	928.02	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	228.02	172.50	205.20	224.88	170.12	9.06	4.54	1.48
f. Imputed Income (d. - e.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5.58	\$ 2.76	\$ 0.24

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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. Preliminary Total	\$ 939.38	\$ 710.64	\$ 845.45	\$ 776.69	\$ 587.57	\$ 43.24	\$ 21.62	\$ 7.98
d. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 939.38	\$ 710.64	\$ 845.45	\$ 776.69	\$ 587.57	\$ 43.24	\$ 21.62	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	389.40	294.60	350.44	368.04	278.40	19.94	9.98	2.74
g. Imputed Income (e. - f.)	\$ 549.98	\$ 416.04	\$ 495.01	\$ 408.65	\$ 309.17	\$ 23.30	\$ 11.64	\$ 5.24

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. Preliminary Total	\$ 433.96	\$ 328.36	\$ 390.59	\$ 384.98	\$ 291.18	\$ 29.27	\$ 14.61	\$ 3.44
d. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 433.96	\$ 328.36	\$ 390.59	\$ 384.98	\$ 291.18	\$ 29.27	\$ 14.61	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	389.40	294.60	350.44	368.04	278.40	19.94	9.98	2.74
g. Imputed Income (e. - f.)	\$ 44.56	\$ 33.76	\$ 40.15	\$ 16.94	\$ 12.78	\$ 9.33	\$ 4.63	\$ 0.70

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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. Preliminary Total	\$ 1,156.36	\$ 874.82	\$ 1,040.75	\$ 969.18	\$ 733.16	\$ 57.87	\$ 28.93	\$ 9.70
e. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,156.36	\$ 874.82	\$ 1,040.75	\$ 969.18	\$ 733.16	\$ 57.87	\$ 28.93	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	389.40	294.60	350.44	368.04	278.40	19.94	9.98	2.74
h. Imputed Income (f. - g.)	\$ 766.96	\$ 580.22	\$ 690.31	\$ 601.14	\$ 454.76	\$ 37.93	\$ 18.95	\$ 6.96

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. Preliminary Total	\$ 650.94	\$ 492.54	\$ 585.88	\$ 577.47	\$ 436.77	\$ 43.91	\$ 21.91	\$ 5.17
e. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 650.94	\$ 492.54	\$ 585.88	\$ 577.47	\$ 436.77	\$ 43.91	\$ 21.91	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	389.40	294.60	350.44	368.04	278.40	19.94	9.98	2.74
h. Imputed Income (f. - g.)	\$ 261.54	\$ 197.94	\$ 235.44	\$ 209.43	\$ 158.37	\$ 23.97	\$ 11.93	\$ 2.43

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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. Preliminary Total	\$ 1,373.34	\$ 1,039.00	\$ 1,236.04	\$ 1,161.67	\$ 878.75	\$ 72.51	\$ 36.23	\$ 11.43
f. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,373.34	\$ 1,039.00	\$ 1,236.04	\$ 1,161.67	\$ 878.75	\$ 72.51	\$ 36.23	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	389.40	294.60	350.44	368.04	278.40	19.94	9.98	2.74
i. Imputed Income (g. - h.)	\$ 983.94	\$ 744.40	\$ 885.60	\$ 793.63	\$ 600.35	\$ 52.57	\$ 26.25	\$ 8.69

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. Preliminary Total	\$ 867.92	\$ 656.72	\$ 781.18	\$ 769.96	\$ 582.36	\$ 58.54	\$ 29.21	\$ 6.89
f. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 867.92	\$ 656.72	\$ 781.18	\$ 769.96	\$ 582.36	\$ 58.54	\$ 29.21	\$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	389.40	294.60	350.44	368.04	278.40	19.94	9.98	2.74
i. Imputed Income (g. - h.)	\$ 478.52	\$ 362.12	\$ 430.74	\$ 401.92	\$ 303.96	\$ 38.60	\$ 19.23	\$ 4.15



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2019**



for Employees previously electing Single Coverage with Rates Shared 35% Employee/65% 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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. Preliminary Total	\$ 1,590.32	\$ 1,203.18	\$ 1,431.34	\$ 1,354.16	\$ 1,024.34	\$ 87.14	\$ 43.53	\$ 13.15	
g. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
h. Maximum FMV (min of f. and g.)	\$ 1,590.32	\$ 1,203.18	\$ 1,431.34	\$ 1,354.16	\$ 1,024.34	\$ 85.54	\$ 42.78	\$ 13.15	
i. Employee after-tax contribution (Family rate less Single rate)	389.40	294.60	350.44	368.04	278.40	19.94	9.98	2.74	
j. Imputed Income (h. - i.)	\$ 1,200.92	\$ 908.58	\$ 1,080.90	\$ 986.12	\$ 745.94	\$ 65.60	\$ 32.80	\$ 10.41	

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. Preliminary Total	\$ 1,084.89	\$ 820.89	\$ 976.47	\$ 962.45	\$ 727.95	\$ 73.18	\$ 36.52	\$ 8.61	
g. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
h. Maximum FMV (min of f. and g.)	\$ 1,084.89	\$ 820.89	\$ 976.47	\$ 962.45	\$ 727.95	\$ 73.18	\$ 36.52	\$ 8.61	
i. Employee after-tax contribution (Family rate less Single rate)	389.40	294.60	350.44	368.04	278.40	19.94	9.98	2.74	
j. Imputed Income (h. - i.)	\$ 695.49	\$ 526.29	\$ 626.03	\$ 594.41	\$ 449.55	\$ 53.24	\$ 26.54	\$ 5.87	

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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
g. Preliminary Total	\$ 1,807.29	\$ 1,367.35	\$ 1,626.63	\$ 1,546.65	\$ 1,169.93	\$ 101.78	\$ 50.84	\$ 14.87	
h. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
i. Maximum FMV (min of g. and h.)	\$ 1,807.29	\$ 1,367.35	\$ 1,626.63	\$ 1,546.65	\$ 1,169.93	\$ 85.54	\$ 42.78	\$ 14.14	
j. Employee after-tax contribution (Family rate less Single rate)	389.40	294.60	350.44	368.04	278.40	19.94	9.98	2.74	
k. Imputed Income (i. - j.)	\$ 1,417.89	\$ 1,072.75	\$ 1,276.19	\$ 1,178.61	\$ 891.53	\$ 65.60	\$ 32.80	\$ 11.40	

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
g. Preliminary Total	\$ 1,301.87	\$ 985.07	\$ 1,171.76	\$ 1,154.94	\$ 873.54	\$ 87.81	\$ 43.82	\$ 10.33	
h. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
i. Maximum FMV (min of g. and h.)	\$ 1,301.87	\$ 985.07	\$ 1,171.76	\$ 1,154.94	\$ 873.54	\$ 85.54	\$ 42.78	\$ 10.33	
j. Employee after-tax contribution (Family rate less Single rate)	389.40	294.60	350.44	368.04	278.40	19.94	9.98	2.74	
k. Imputed Income (i. - j.)	\$ 912.47	\$ 690.47	\$ 821.32	\$ 786.90	\$ 595.14	\$ 65.60	\$ 32.80	\$ 7.59	

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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
g. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
h. Preliminary Total	\$ 2,024.27	\$ 1,531.53	\$ 1,821.92	\$ 1,739.14	\$ 1,315.52	\$ 116.41	\$ 58.14	\$ 16.59	
i. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
j. Maximum FMV (min of h. and i.)	\$ 1,834.96	\$ 1,388.20	\$ 1,651.46	\$ 1,635.74	\$ 1,237.40	\$ 85.54	\$ 42.78	\$ 14.14	
k. Employee after-tax contribution (Family rate less Single rate)	389.40	294.60	350.44	368.04	278.40	19.94	9.98	2.74	
l. Imputed Income (j. - k.)	\$ 1,445.56	\$ 1,093.60	\$ 1,301.02	\$ 1,267.70	\$ 959.00	\$ 65.60	\$ 32.80	\$ 11.40	

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
g. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
h. Preliminary Total	\$ 1,518.85	\$ 1,149.25	\$ 1,367.06	\$ 1,347.43	\$ 1,019.13	\$ 102.45	\$ 51.12	\$ 12.06	
i. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
j. Maximum FMV (min of h. and i.)	\$ 1,518.85	\$ 1,149.25	\$ 1,367.06	\$ 1,347.43	\$ 1,019.13	\$ 85.54	\$ 42.78	\$ 12.06	
k. Employee after-tax contribution (Family rate less Single rate)	389.40	294.60	350.44	368.04	278.40	19.94	9.98	2.74	
l. Imputed Income (j. - k.)	\$ 1,129.45	\$ 854.65	\$ 1,016.62	\$ 979.39	\$ 740.73	\$ 65.60	\$ 32.80	\$ 9.32	



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2019**

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

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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
f. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
g. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
h. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
i. Preliminary Total	\$ 2,241.25	\$ 1,695.71	\$ 2,017.22	\$ 1,931.63	\$ 1,461.11	\$ 131.05	\$ 65.44	\$ 18.32
j. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,834.96	\$ 1,388.20	\$ 1,651.46	\$ 1,635.74	\$ 1,237.40	\$ 85.54	\$ 42.78	\$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	389.40	294.60	350.44	368.04	278.40	19.94	9.98	2.74
m. Imputed Income (k. - l.)	\$ 1,445.56	\$ 1,093.60	\$ 1,301.02	\$ 1,267.70	\$ 959.00	\$ 65.60	\$ 32.80	\$ 11.40

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
g. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
h. FMV Child 8	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
i. Preliminary Total	\$ 1,735.83	\$ 1,313.43	\$ 1,562.35	\$ 1,539.92	\$ 1,164.72	\$ 117.08	\$ 58.43	\$ 13.78
j. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,735.83	\$ 1,313.43	\$ 1,562.35	\$ 1,539.92	\$ 1,164.72	\$ 85.54	\$ 42.78	\$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	389.40	294.60	350.44	368.04	278.40	19.94	9.98	2.74
m. Imputed Income (k. - l.)	\$ 1,346.43	\$ 1,018.83	\$ 1,211.91	\$ 1,171.88	\$ 886.32	\$ 65.60	\$ 32.80	\$ 11.04

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
g. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
h. FMV Child 8	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
i. FMV Child 9	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
j. Preliminary Total	\$ 1,952.81	\$ 1,477.61	\$ 1,757.65	\$ 1,732.40	\$ 1,310.32	\$ 131.72	\$ 65.73	\$ 15.50
k. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
l. Maximum FMV (min of j. and k.)	\$ 1,834.96	\$ 1,388.20	\$ 1,651.46	\$ 1,635.74	\$ 1,237.40	\$ 85.54	\$ 42.78	\$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	389.40	294.60	350.44	368.04	278.40	19.94	9.98	2.74
n. Imputed Income (l. - m.)	\$ 1,445.56	\$ 1,093.60	\$ 1,301.02	\$ 1,267.70	\$ 959.00	\$ 65.60	\$ 32.80	\$ 11.40

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
g. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
h. FMV Child 8	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
i. FMV Child 9	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
j. FMV Child 10	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
k. Preliminary Total	\$ 2,169.79	\$ 1,641.79	\$ 1,952.94	\$ 1,924.89	\$ 1,455.91	\$ 146.35	\$ 73.04	\$ 17.22
l. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	\$ 1,834.96	\$ 1,388.20	\$ 1,651.46	\$ 1,635.74	\$ 1,237.40	\$ 85.54	\$ 42.78	\$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	389.40	294.60	350.44	368.04	278.40	19.94	9.98	2.74
o. Imputed Income (m. - n.)	\$ 1,445.56	\$ 1,093.60	\$ 1,301.02	\$ 1,267.70	\$ 959.00	\$ 65.60	\$ 32.80	\$ 11.40



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2019**

for Employees previously electing Single Coverage with Rates Shared 40% Employee/60% 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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. Preliminary Total	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
c. Maximum (2-Party Rate)	1,373.88	1,039.32	1,236.46	1,226.70	928.02	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	260.58	197.14	234.52	257.00	194.42	10.34	5.16	1.68
f. Imputed Income (d. - e.)	\$ 461.82	\$ 349.32	\$ 415.64	\$ 327.20	\$ 247.56	\$ 18.26	\$ 9.16	\$ 4.58

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. Preliminary Total	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
c. Maximum (2-Party Rate)	1,373.88	1,039.32	1,236.46	1,226.70	928.02	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	260.58	197.14	234.52	257.00	194.42	10.34	5.16	1.68
f. Imputed Income (d. - e.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4.30	\$ 2.14	\$ 0.04

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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. Preliminary Total	\$ 939.38	\$ 710.64	\$ 845.45	\$ 776.69	\$ 587.57	\$ 43.24	\$ 21.62	\$ 7.98
d. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 939.38	\$ 710.64	\$ 845.45	\$ 776.69	\$ 587.57	\$ 43.24	\$ 21.62	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	445.02	336.70	400.52	420.62	318.18	22.78	11.38	3.16
g. Imputed Income (e. - f.)	\$ 494.36	\$ 373.94	\$ 444.93	\$ 356.07	\$ 269.39	\$ 20.46	\$ 10.24	\$ 4.82

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. Preliminary Total	\$ 433.96	\$ 328.36	\$ 390.59	\$ 384.98	\$ 291.18	\$ 29.27	\$ 14.61	\$ 3.44
d. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 433.96	\$ 328.36	\$ 390.59	\$ 384.98	\$ 291.18	\$ 29.27	\$ 14.61	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	445.02	336.70	400.52	420.62	318.18	22.78	11.38	3.16
g. Imputed Income (e. - f.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6.49	\$ 3.23	\$ 0.28

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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. Preliminary Total	\$ 1,156.36	\$ 874.82	\$ 1,040.75	\$ 969.18	\$ 733.16	\$ 57.87	\$ 28.93	\$ 9.70
e. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,156.36	\$ 874.82	\$ 1,040.75	\$ 969.18	\$ 733.16	\$ 57.87	\$ 28.93	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	445.02	336.70	400.52	420.62	318.18	22.78	11.38	3.16
h. Imputed Income (f. - g.)	\$ 711.34	\$ 538.12	\$ 640.23	\$ 548.56	\$ 414.98	\$ 35.09	\$ 17.55	\$ 6.54

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. Preliminary Total	\$ 650.94	\$ 492.54	\$ 585.88	\$ 577.47	\$ 436.77	\$ 43.91	\$ 21.91	\$ 5.17
e. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 650.94	\$ 492.54	\$ 585.88	\$ 577.47	\$ 436.77	\$ 43.91	\$ 21.91	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	445.02	336.70	400.52	420.62	318.18	22.78	11.38	3.16
h. Imputed Income (f. - g.)	\$ 205.92	\$ 155.84	\$ 185.36	\$ 156.85	\$ 118.59	\$ 21.13	\$ 10.53	\$ 2.01

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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. Preliminary Total	\$ 1,373.34	\$ 1,039.00	\$ 1,236.04	\$ 1,161.67	\$ 878.75	\$ 72.51	\$ 36.23	\$ 11.43
f. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,373.34	\$ 1,039.00	\$ 1,236.04	\$ 1,161.67	\$ 878.75	\$ 72.51	\$ 36.23	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	445.02	336.70	400.52	420.62	318.18	22.78	11.38	3.16
i. Imputed Income (g. - h.)	\$ 928.32	\$ 702.30	\$ 835.52	\$ 741.05	\$ 560.57	\$ 49.73	\$ 24.85	\$ 8.27

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. Preliminary Total	\$ 867.92	\$ 656.72	\$ 781.18	\$ 769.96	\$ 582.36	\$ 58.54	\$ 29.21	\$ 6.89
f. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 867.92	\$ 656.72	\$ 781.18	\$ 769.96	\$ 582.36	\$ 58.54	\$ 29.21	\$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	445.02	336.70	400.52	420.62	318.18	22.78	11.38	3.16
i. Imputed Income (g. - h.)	\$ 422.90	\$ 320.02	\$ 380.66	\$ 349.34	\$ 264.18	\$ 35.76	\$ 17.83	\$ 3.73



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2019**



for Employees previously electing Single Coverage with Rates Shared 40% Employee/60% 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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. Preliminary Total	\$ 1,590.32	\$ 1,203.18	\$ 1,431.34	\$ 1,354.16	\$ 1,024.34	\$ 87.14	\$ 43.53	\$ 13.15	
g. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
h. Maximum FMV (min of f. and g.)	\$ 1,590.32	\$ 1,203.18	\$ 1,431.34	\$ 1,354.16	\$ 1,024.34	\$ 85.54	\$ 42.78	\$ 13.15	
i. Employee after-tax contribution (Family rate less Single rate)	445.02	336.70	400.52	420.62	318.18	22.78	11.38	3.16	
j. Imputed Income (h. - i.)	\$ 1,145.30	\$ 866.48	\$ 1,030.82	\$ 933.54	\$ 706.16	\$ 62.76	\$ 31.40	\$ 9.99	

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. Preliminary Total	\$ 1,084.89	\$ 820.89	\$ 976.47	\$ 962.45	\$ 727.95	\$ 73.18	\$ 36.52	\$ 8.61	
g. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
h. Maximum FMV (min of f. and g.)	\$ 1,084.89	\$ 820.89	\$ 976.47	\$ 962.45	\$ 727.95	\$ 73.18	\$ 36.52	\$ 8.61	
i. Employee after-tax contribution (Family rate less Single rate)	445.02	336.70	400.52	420.62	318.18	22.78	11.38	3.16	
j. Imputed Income (h. - i.)	\$ 639.87	\$ 484.19	\$ 575.95	\$ 541.83	\$ 409.77	\$ 50.40	\$ 25.14	\$ 5.45	

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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
g. Preliminary Total	\$ 1,807.29	\$ 1,367.35	\$ 1,626.63	\$ 1,546.65	\$ 1,169.93	\$ 101.78	\$ 50.84	\$ 14.87	
h. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
i. Maximum FMV (min of g. and h.)	\$ 1,807.29	\$ 1,367.35	\$ 1,626.63	\$ 1,546.65	\$ 1,169.93	\$ 85.54	\$ 42.78	\$ 14.14	
j. Employee after-tax contribution (Family rate less Single rate)	445.02	336.70	400.52	420.62	318.18	22.78	11.38	3.16	
k. Imputed Income (i. - j.)	\$ 1,362.27	\$ 1,030.65	\$ 1,226.11	\$ 1,126.03	\$ 851.75	\$ 62.76	\$ 31.40	\$ 10.98	

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
g. Preliminary Total	\$ 1,301.87	\$ 985.07	\$ 1,171.76	\$ 1,154.94	\$ 873.54	\$ 87.81	\$ 43.82	\$ 10.33	
h. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
i. Maximum FMV (min of g. and h.)	\$ 1,301.87	\$ 985.07	\$ 1,171.76	\$ 1,154.94	\$ 873.54	\$ 85.54	\$ 42.78	\$ 10.33	
j. Employee after-tax contribution (Family rate less Single rate)	445.02	336.70	400.52	420.62	318.18	22.78	11.38	3.16	
k. Imputed Income (i. - j.)	\$ 856.85	\$ 648.37	\$ 771.24	\$ 734.32	\$ 555.36	\$ 62.76	\$ 31.40	\$ 7.17	

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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26	
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
g. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
h. Preliminary Total	\$ 2,024.27	\$ 1,531.53	\$ 1,821.92	\$ 1,739.14	\$ 1,315.52	\$ 116.41	\$ 58.14	\$ 16.59	
i. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
j. Maximum FMV (min of h. and i.)	\$ 1,834.96	\$ 1,388.20	\$ 1,651.46	\$ 1,635.74	\$ 1,237.40	\$ 85.54	\$ 42.78	\$ 14.14	
k. Employee after-tax contribution (Family rate less Single rate)	445.02	336.70	400.52	420.62	318.18	22.78	11.38	3.16	
l. Imputed Income (j. - k.)	\$ 1,389.94	\$ 1,051.50	\$ 1,250.94	\$ 1,215.12	\$ 919.22	\$ 62.76	\$ 31.40	\$ 10.98	

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72	
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
g. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72	
h. Preliminary Total	\$ 1,518.85	\$ 1,149.25	\$ 1,367.06	\$ 1,347.43	\$ 1,019.13	\$ 102.45	\$ 51.12	\$ 12.06	
i. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14	
j. Maximum FMV (min of h. and i.)	\$ 1,518.85	\$ 1,149.25	\$ 1,367.06	\$ 1,347.43	\$ 1,019.13	\$ 85.54	\$ 42.78	\$ 12.06	
k. Employee after-tax contribution (Family rate less Single rate)	445.02	336.70	400.52	420.62	318.18	22.78	11.38	3.16	
l. Imputed Income (j. - k.)	\$ 1,073.83	\$ 812.55	\$ 966.54	\$ 926.81	\$ 700.95	\$ 62.76	\$ 31.40	\$ 8.90	



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2019**

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

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	\$ 722.40	\$ 546.46	\$ 650.16	\$ 584.20	\$ 441.98	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
f. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
g. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
h. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
i. Preliminary Total	\$ 2,241.25	\$ 1,695.71	\$ 2,017.22	\$ 1,931.63	\$ 1,461.11	\$ 131.05	\$ 65.44	\$ 18.32
j. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,834.96	\$ 1,388.20	\$ 1,651.46	\$ 1,635.74	\$ 1,237.40	\$ 85.54	\$ 42.78	\$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	445.02	336.70	400.52	420.62	318.18	22.78	11.38	3.16
m. Imputed Income (k. - l.)	\$ 1,389.94	\$ 1,051.50	\$ 1,250.94	\$ 1,215.12	\$ 919.22	\$ 62.76	\$ 31.40	\$ 10.98

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
g. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
h. FMV Child 8	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
i. Preliminary Total	\$ 1,735.83	\$ 1,313.43	\$ 1,562.35	\$ 1,539.92	\$ 1,164.72	\$ 117.08	\$ 58.43	\$ 13.78
j. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,735.83	\$ 1,313.43	\$ 1,562.35	\$ 1,539.92	\$ 1,164.72	\$ 85.54	\$ 42.78	\$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	445.02	336.70	400.52	420.62	318.18	22.78	11.38	3.16
m. Imputed Income (k. - l.)	\$ 1,290.81	\$ 976.73	\$ 1,161.83	\$ 1,119.30	\$ 846.54	\$ 62.76	\$ 31.40	\$ 10.62

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
g. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
h. FMV Child 8	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
i. FMV Child 9	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
j. Preliminary Total	\$ 1,952.81	\$ 1,477.61	\$ 1,757.65	\$ 1,732.40	\$ 1,310.32	\$ 131.72	\$ 65.73	\$ 15.50
k. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
l. Maximum FMV (min of j. and k.)	\$ 1,834.96	\$ 1,388.20	\$ 1,651.46	\$ 1,635.74	\$ 1,237.40	\$ 85.54	\$ 42.78	\$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	445.02	336.70	400.52	420.62	318.18	22.78	11.38	3.16
n. Imputed Income (l. - m.)	\$ 1,389.94	\$ 1,051.50	\$ 1,250.94	\$ 1,215.12	\$ 919.22	\$ 62.76	\$ 31.40	\$ 10.98

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	\$ 216.98	\$ 164.18	\$ 195.29	\$ 192.49	\$ 145.59	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
c. FMV Child 3	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
d. FMV Child 4	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
e. FMV Child 5	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
f. FMV Child 6	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
g. FMV Child 7	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
h. FMV Child 8	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
i. FMV Child 9	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
j. FMV Child 10	216.98	164.18	195.29	192.49	145.59	14.64	7.30	1.72
k. Preliminary Total	\$ 2,169.79	\$ 1,641.79	\$ 1,952.94	\$ 1,924.89	\$ 1,455.91	\$ 146.35	\$ 73.04	\$ 17.22
l. Maximum (Family Rate)	1,834.96	1,388.20	1,651.46	1,635.74	1,237.40	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	\$ 1,834.96	\$ 1,388.20	\$ 1,651.46	\$ 1,635.74	\$ 1,237.40	\$ 85.54	\$ 42.78	\$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	445.02	336.70	400.52	420.62	318.18	22.78	11.38	3.16
o. Imputed Income (m. - n.)	\$ 1,389.94	\$ 1,051.50	\$ 1,250.94	\$ 1,215.12	\$ 919.22	\$ 62.76	\$ 31.40	\$ 10.98