



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2020**



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

Domestic Partner Only:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. Preliminary Total	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
c. Maximum (2-Party Rate)	1,456.30	1,061.14	1,310.64	1,300.30	947.50	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	138.12	100.64	124.28	136.22	99.24	5.16	2.60	0.84
f. Imputed Income (d. - e.)	\$ 627.62	\$ 457.30	\$ 564.88	\$ 483.02	\$ 352.02	\$ 23.44	\$ 11.72	\$ 5.42

1 Child Only:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. Preliminary Total	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
c. Maximum (2-Party Rate)	1,456.30	1,061.14	1,310.64	1,300.30	947.50	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	138.12	100.64	124.28	136.22	99.24	5.16	2.60	0.84
f. Imputed Income (d. - e.)	\$ 91.88	\$ 66.98	\$ 82.73	\$ 67.82	\$ 49.41	\$ 9.48	\$ 4.70	\$ 0.88

Domestic Partner + 1 Child:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. Preliminary Total	\$ 995.74	\$ 725.56	\$ 896.17	\$ 823.28	\$ 599.91	\$ 43.24	\$ 21.62	\$ 7.98
d. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 995.74	\$ 725.56	\$ 896.17	\$ 823.28	\$ 599.91	\$ 43.24	\$ 21.62	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	235.88	171.88	212.26	222.94	162.42	11.38	5.70	1.56
g. Imputed Income (e. - f.)	\$ 759.86	\$ 553.68	\$ 683.91	\$ 600.34	\$ 437.49	\$ 31.86	\$ 15.92	\$ 6.42

2 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. Preliminary Total	\$ 460.01	\$ 335.25	\$ 414.02	\$ 408.08	\$ 297.30	\$ 29.27	\$ 14.61	\$ 3.44
d. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 460.01	\$ 335.25	\$ 414.02	\$ 408.08	\$ 297.30	\$ 29.27	\$ 14.61	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	235.88	171.88	212.26	222.94	162.42	11.38	5.70	1.56
g. Imputed Income (e. - f.)	\$ 224.13	\$ 163.37	\$ 201.76	\$ 185.14	\$ 134.88	\$ 17.89	\$ 8.91	\$ 1.88

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. Preliminary Total	\$ 1,225.75	\$ 893.19	\$ 1,103.18	\$ 1,027.32	\$ 748.56	\$ 57.87	\$ 28.93	\$ 9.70
e. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,225.75	\$ 893.19	\$ 1,103.18	\$ 1,027.32	\$ 748.56	\$ 57.87	\$ 28.93	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	235.88	171.88	212.26	222.94	162.42	11.38	5.70	1.56
h. Imputed Income (f. - g.)	\$ 989.87	\$ 721.31	\$ 890.92	\$ 804.38	\$ 586.14	\$ 46.49	\$ 23.23	\$ 8.14

3 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. Preliminary Total	\$ 690.01	\$ 502.87	\$ 621.04	\$ 612.11	\$ 445.95	\$ 43.91	\$ 21.91	\$ 5.17
e. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 690.01	\$ 502.87	\$ 621.04	\$ 612.11	\$ 445.95	\$ 43.91	\$ 21.91	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	235.88	171.88	212.26	222.94	162.42	11.38	5.70	1.56
h. Imputed Income (f. - g.)	\$ 454.13	\$ 330.99	\$ 408.78	\$ 389.17	\$ 283.53	\$ 32.53	\$ 16.21	\$ 3.61

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. Preliminary Total	\$ 1,455.75	\$ 1,060.81	\$ 1,310.20	\$ 1,231.35	\$ 897.21	\$ 72.51	\$ 36.23	\$ 11.43
f. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,455.75	\$ 1,060.81	\$ 1,310.20	\$ 1,231.35	\$ 897.21	\$ 72.51	\$ 36.23	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	235.88	171.88	212.26	222.94	162.42	11.38	5.70	1.56
i. Imputed Income (g. - h.)	\$ 1,219.87	\$ 888.93	\$ 1,097.94	\$ 1,008.41	\$ 734.79	\$ 61.13	\$ 30.53	\$ 9.87

4 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. Preliminary Total	\$ 920.02	\$ 670.49	\$ 828.05	\$ 816.15	\$ 594.60	\$ 58.54	\$ 29.21	\$ 6.89
f. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 920.02	\$ 670.49	\$ 828.05	\$ 816.15	\$ 594.60	\$ 58.54	\$ 29.21	\$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	235.88	171.88	212.26	222.94	162.42	11.38	5.70	1.56
i. Imputed Income (g. - h.)	\$ 684.14	\$ 498.61	\$ 615.79	\$ 593.21	\$ 432.18	\$ 47.16	\$ 23.51	\$ 5.33



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

Domestic Partner + 4 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
f. Preliminary Total	\$ 1,685.76	\$ 1,228.43	\$ 1,517.21	\$ 1,435.39	\$ 1,045.86	\$ 87.14	\$ 43.53	\$ 13.15
g. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	\$ 1,685.76	\$ 1,228.43	\$ 1,517.21	\$ 1,435.39	\$ 1,045.86	\$ 85.54	\$ 42.78	\$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	235.88	171.88	212.26	222.94	162.42	11.38	5.70	1.56
j. Imputed Income (h. - i.)	\$ 1,449.88	\$ 1,056.55	\$ 1,304.95	\$ 1,212.45	\$ 883.44	\$ 74.16	\$ 37.08	\$ 11.59

5 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
f. Preliminary Total	\$ 1,150.02	\$ 838.12	\$ 1,035.06	\$ 1,020.19	\$ 743.25	\$ 73.18	\$ 36.52	\$ 8.61
g. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	\$ 1,150.02	\$ 838.12	\$ 1,035.06	\$ 1,020.19	\$ 743.25	\$ 73.18	\$ 36.52	\$ 8.61
i. Employee after-tax contribution (Family rate less Single rate)	235.88	171.88	212.26	222.94	162.42	11.38	5.70	1.56
j. Imputed Income (h. - i.)	\$ 914.14	\$ 666.24	\$ 822.80	\$ 797.25	\$ 580.83	\$ 61.80	\$ 30.82	\$ 7.05

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
g. Preliminary Total	\$ 1,915.76	\$ 1,396.06	\$ 1,724.22	\$ 1,639.43	\$ 1,194.51	\$ 101.78	\$ 50.84	\$ 14.87
h. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$ 1,915.76	\$ 1,396.06	\$ 1,724.22	\$ 1,639.43	\$ 1,194.51	\$ 85.54	\$ 42.78	\$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	235.88	171.88	212.26	222.94	162.42	11.38	5.70	1.56
k. Imputed Income (i. - j.)	\$ 1,679.88	\$ 1,224.18	\$ 1,511.96	\$ 1,416.49	\$ 1,032.09	\$ 74.16	\$ 37.08	\$ 12.58

6 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
g. Preliminary Total	\$ 1,380.03	\$ 1,005.74	\$ 1,242.07	\$ 1,224.23	\$ 891.90	\$ 87.81	\$ 43.82	\$ 10.33
h. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$ 1,380.03	\$ 1,005.74	\$ 1,242.07	\$ 1,224.23	\$ 891.90	\$ 85.54	\$ 42.78	\$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	235.88	171.88	212.26	222.94	162.42	11.38	5.70	1.56
k. Imputed Income (i. - j.)	\$ 1,144.15	\$ 833.86	\$ 1,029.81	\$ 1,001.29	\$ 729.48	\$ 74.16	\$ 37.08	\$ 8.77

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
g. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
h. Preliminary Total	\$ 2,145.77	\$ 1,563.68	\$ 1,931.23	\$ 1,843.47	\$ 1,343.16	\$ 116.41	\$ 58.14	\$ 16.59
i. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$ 1,945.06	\$ 1,417.34	\$ 1,750.54	\$ 1,733.88	\$ 1,263.38	\$ 85.54	\$ 42.78	\$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	235.88	171.88	212.26	222.94	162.42	11.38	5.70	1.56
l. Imputed Income (j. - k.)	\$ 1,709.18	\$ 1,245.46	\$ 1,538.28	\$ 1,510.94	\$ 1,100.96	\$ 74.16	\$ 37.08	\$ 12.58

7 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
h. Preliminary Total	\$ 1,610.03	\$ 1,173.36	\$ 1,449.08	\$ 1,428.26	\$ 1,040.55	\$ 102.45	\$ 51.12	\$ 12.06
i. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$ 1,610.03	\$ 1,173.36	\$ 1,449.08	\$ 1,428.26	\$ 1,040.55	\$ 85.54	\$ 42.78	\$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	235.88	171.88	212.26	222.94	162.42	11.38	5.70	1.56
l. Imputed Income (j. - k.)	\$ 1,374.15	\$ 1,001.48	\$ 1,236.82	\$ 1,205.32	\$ 878.13	\$ 74.16	\$ 37.08	\$ 10.50



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Domestic Partner + 7 or more Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 765.74	\$ 557.94	\$ 689.16	\$ 619.24	\$ 451.26	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
g. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
h. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
i. Preliminary Total	\$ 2,375.77	\$ 1,731.30	\$ 2,138.24	\$ 2,047.50	\$ 1,491.81	\$ 131.05	\$ 65.44	\$ 18.32
j. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,945.06	\$ 1,417.34	\$ 1,750.54	\$ 1,733.88	\$ 1,263.38	\$ 85.54	\$ 42.78	\$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	235.88	171.88	212.26	222.94	162.42	11.38	5.70	1.56
m. Imputed Income (k. - l.)	\$ 1,709.18	\$ 1,245.46	\$ 1,538.28	\$ 1,510.94	\$ 1,100.96	\$ 74.16	\$ 37.08	\$ 12.58

8 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
i. Preliminary Total	\$ 1,840.04	\$ 1,340.99	\$ 1,656.09	\$ 1,632.30	\$ 1,189.20	\$ 117.08	\$ 58.43	\$ 13.78
j. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,840.04	\$ 1,340.99	\$ 1,656.09	\$ 1,632.30	\$ 1,189.20	\$ 85.54	\$ 42.78	\$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	235.88	171.88	212.26	222.94	162.42	11.38	5.70	1.56
m. Imputed Income (k. - l.)	\$ 1,604.16	\$ 1,169.11	\$ 1,443.83	\$ 1,409.36	\$ 1,026.78	\$ 74.16	\$ 37.08	\$ 12.22

9 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
i. FMV Child 9	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
j. Preliminary Total	\$ 2,070.04	\$ 1,508.61	\$ 1,863.11	\$ 1,836.34	\$ 1,337.84	\$ 131.72	\$ 65.73	\$ 15.50
k. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
l. Maximum FMV (min of j. and k.)	\$ 1,945.06	\$ 1,417.34	\$ 1,750.54	\$ 1,733.88	\$ 1,263.38	\$ 85.54	\$ 42.78	\$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	235.88	171.88	212.26	222.94	162.42	11.38	5.70	1.56
n. Imputed Income (l. - m.)	\$ 1,709.18	\$ 1,245.46	\$ 1,538.28	\$ 1,510.94	\$ 1,100.96	\$ 74.16	\$ 37.08	\$ 12.58

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>UCCI High</u>	<u>UCCI Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 230.00	\$ 167.62	\$ 207.01	\$ 204.04	\$ 148.65	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
i. FMV Child 9	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
j. FMV Child 10	230.00	167.62	207.01	204.04	148.65	14.64	7.30	1.72
k. Preliminary Total	\$ 2,300.05	\$ 1,676.24	\$ 2,070.12	\$ 2,040.38	\$ 1,486.49	\$ 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	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	\$ 85.54	\$ 42.78	\$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	235.88	171.88	212.26	222.94	162.42	11.38	5.70	1.56
o. Imputed Income (m. - n.)	\$ 1,709.18	\$ 1,245.46	\$ 1,538.28	\$ 1,510.94	\$ 1,100.96	\$ 74.16	\$ 37.08	\$ 12.58