



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



for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent 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>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 (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
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 (Family rate less 2-Party rate)	122.18	89.06	109.98	108.40	78.96	7.76	3.88	0.92
f. Imputed Income (d. - e.)	\$ 643.56	\$ 468.88	\$ 579.18	\$ 510.84	\$ 372.30	\$ 20.84	\$ 10.44	\$ 5.34

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 (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
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 (Family rate less 2-Party rate)	122.18	89.06	109.98	108.40	78.96	7.76	3.88	0.92
f. Imputed Income (d. - e.)	\$ 107.82	\$ 78.56	\$ 97.03	\$ 95.64	\$ 69.69	\$ 6.88	\$ 3.42	\$ 0.80

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 2-Party rate)	122.18	89.06	109.98	108.40	78.96	7.76	3.88	0.92
g. Imputed Income (e. - f.)	\$ 873.56	\$ 636.50	\$ 786.19	\$ 714.88	\$ 520.95	\$ 35.48	\$ 17.74	\$ 7.06

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 2-Party rate)	122.18	89.06	109.98	108.40	78.96	7.76	3.88	0.92
g. Imputed Income (e. - f.)	\$ 337.83	\$ 246.19	\$ 304.04	\$ 299.68	\$ 218.34	\$ 21.51	\$ 10.73	\$ 2.52

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 2-Party rate)	122.18	89.06	109.98	108.40	78.96	7.76	3.88	0.92
h. Imputed Income (f. - g.)	\$ 1,103.57	\$ 804.13	\$ 993.20	\$ 918.92	\$ 669.60	\$ 50.11	\$ 25.05	\$ 8.78

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 2-Party rate)	122.18	89.06	109.98	108.40	78.96	7.76	3.88	0.92
h. Imputed Income (f. - g.)	\$ 567.83	\$ 413.81	\$ 511.06	\$ 503.71	\$ 366.99	\$ 36.15	\$ 18.03	\$ 4.25

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 2-Party rate)	122.18	89.06	109.98	108.40	78.96	7.76	3.88	0.92
i. Imputed Income (g. - h.)	\$ 1,333.57	\$ 971.75	\$ 1,200.22	\$ 1,122.95	\$ 818.25	\$ 64.75	\$ 32.35	\$ 10.51

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 2-Party rate)	122.18	89.06	109.98	108.40	78.96	7.76	3.88	0.92
i. Imputed Income (g. - h.)	\$ 797.84	\$ 581.43	\$ 718.07	\$ 707.75	\$ 515.64	\$ 50.78	\$ 25.33	\$ 5.97



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for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 25% Employee/75% 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 2-Party rate)	122.18	89.06	109.98	108.40	78.96	7.76	3.88	0.92	
j. Imputed Income (h. - i.)	\$ 1,563.58	\$ 1,139.37	\$ 1,407.23	\$ 1,326.99	\$ 966.90	\$ 77.78	\$ 38.90	\$ 12.23	

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 2-Party rate)	122.18	89.06	109.98	108.40	78.96	7.76	3.88	0.92	
j. Imputed Income (h. - i.)	\$ 1,027.84	\$ 749.06	\$ 925.08	\$ 911.79	\$ 664.29	\$ 65.42	\$ 32.64	\$ 7.69	

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 2-Party rate)	122.18	89.06	109.98	108.40	78.96	7.76	3.88	0.92	
k. Imputed Income (i. - j.)	\$ 1,793.58	\$ 1,307.00	\$ 1,614.24	\$ 1,531.03	\$ 1,115.55	\$ 77.78	\$ 38.90	\$ 13.22	

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 2-Party rate)	122.18	89.06	109.98	108.40	78.96	7.76	3.88	0.92	
k. Imputed Income (i. - j.)	\$ 1,257.85	\$ 916.68	\$ 1,132.09	\$ 1,115.83	\$ 812.94	\$ 77.78	\$ 38.90	\$ 9.41	

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 2-Party rate)	122.18	89.06	109.98	108.40	78.96	7.76	3.88	0.92	
l. Imputed Income (j. - k.)	\$ 1,822.88	\$ 1,328.28	\$ 1,640.56	\$ 1,625.48	\$ 1,184.42	\$ 77.78	\$ 38.90	\$ 13.22	

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 2-Party rate)	122.18	89.06	109.98	108.40	78.96	7.76	3.88	0.92	
l. Imputed Income (j. - k.)	\$ 1,487.85	\$ 1,084.30	\$ 1,339.10	\$ 1,319.86	\$ 961.59	\$ 77.78	\$ 38.90	\$ 11.14	



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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 2-Party rate)	122.18	89.06	109.98	108.40	78.96	7.76	3.88	0.92	
m. Imputed Income (k. - l.)	\$ 1,822.88	\$ 1,328.28	\$ 1,640.56	\$ 1,625.48	\$ 1,184.42	\$ 77.78	\$ 38.90	\$ 13.22	

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 2-Party rate)	122.18	89.06	109.98	108.40	78.96	7.76	3.88	0.92	
m. Imputed Income (k. - l.)	\$ 1,717.86	\$ 1,251.93	\$ 1,546.11	\$ 1,523.90	\$ 1,110.24	\$ 77.78	\$ 38.90	\$ 12.86	

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 2-Party rate)	122.18	89.06	109.98	108.40	78.96	7.76	3.88	0.92	
n. Imputed Income (l. - m.)	\$ 1,822.88	\$ 1,328.28	\$ 1,640.56	\$ 1,625.48	\$ 1,184.42	\$ 77.78	\$ 38.90	\$ 13.22	

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 2-Party rate)	122.18	89.06	109.98	108.40	78.96	7.76	3.88	0.92	
o. Imputed Income (m. - n.)	\$ 1,822.88	\$ 1,328.28	\$ 1,640.56	\$ 1,625.48	\$ 1,184.42	\$ 77.78	\$ 38.90	\$ 13.22	



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



for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 30% Employee/70% 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 (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
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 (Family rate less 2-Party rate)	146.62	106.86	131.96	130.06	94.76	9.32	4.66	1.10
f. Imputed Income (d. - e.)	\$ 619.12	\$ 451.08	\$ 557.20	\$ 489.18	\$ 356.50	\$ 19.28	\$ 9.66	\$ 5.16

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 (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
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 (Family rate less 2-Party rate)	146.62	106.86	131.96	130.06	94.76	9.32	4.66	1.10
f. Imputed Income (d. - e.)	\$ 83.38	\$ 60.76	\$ 75.05	\$ 73.98	\$ 53.89	\$ 5.32	\$ 2.64	\$ 0.62

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 2-Party rate)	146.62	106.86	131.96	130.06	94.76	9.32	4.66	1.10
g. Imputed Income (e. - f.)	\$ 849.12	\$ 618.70	\$ 764.21	\$ 693.22	\$ 505.15	\$ 33.92	\$ 16.96	\$ 6.88

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 2-Party rate)	146.62	106.86	131.96	130.06	94.76	9.32	4.66	1.10
g. Imputed Income (e. - f.)	\$ 313.39	\$ 228.39	\$ 282.06	\$ 278.02	\$ 202.54	\$ 19.95	\$ 9.95	\$ 2.34

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 2-Party rate)	146.62	106.86	131.96	130.06	94.76	9.32	4.66	1.10
h. Imputed Income (f. - g.)	\$ 1,079.13	\$ 786.33	\$ 971.22	\$ 897.26	\$ 653.80	\$ 48.55	\$ 24.27	\$ 8.60

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 2-Party rate)	146.62	106.86	131.96	130.06	94.76	9.32	4.66	1.10
h. Imputed Income (f. - g.)	\$ 543.39	\$ 396.01	\$ 489.08	\$ 482.05	\$ 351.19	\$ 34.59	\$ 17.25	\$ 4.07

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 2-Party rate)	146.62	106.86	131.96	130.06	94.76	9.32	4.66	1.10
i. Imputed Income (g. - h.)	\$ 1,309.13	\$ 953.95	\$ 1,178.24	\$ 1,101.29	\$ 802.45	\$ 63.19	\$ 31.57	\$ 10.33

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 2-Party rate)	146.62	106.86	131.96	130.06	94.76	9.32	4.66	1.10
i. Imputed Income (g. - h.)	\$ 773.40	\$ 563.63	\$ 696.09	\$ 686.09	\$ 499.84	\$ 49.22	\$ 24.55	\$ 5.79



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



for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent 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>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 2-Party rate)	146.62	106.86	131.96	130.06	94.76	9.32	4.66	1.10
j. Imputed Income (h. - i.)	\$ 1,539.14	\$ 1,121.57	\$ 1,385.25	\$ 1,305.33	\$ 951.10	\$ 76.22	\$ 38.12	\$ 12.05

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 2-Party rate)	146.62	106.86	131.96	130.06	94.76	9.32	4.66	1.10
j. Imputed Income (h. - i.)	\$ 1,003.40	\$ 731.26	\$ 903.10	\$ 890.13	\$ 648.49	\$ 63.86	\$ 31.86	\$ 7.51

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 2-Party rate)	146.62	106.86	131.96	130.06	94.76	9.32	4.66	1.10
k. Imputed Income (i. - j.)	\$ 1,769.14	\$ 1,289.20	\$ 1,592.26	\$ 1,509.37	\$ 1,099.75	\$ 76.22	\$ 38.12	\$ 13.04

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 2-Party rate)	146.62	106.86	131.96	130.06	94.76	9.32	4.66	1.10
k. Imputed Income (i. - j.)	\$ 1,233.41	\$ 898.88	\$ 1,110.11	\$ 1,094.17	\$ 797.14	\$ 76.22	\$ 38.12	\$ 9.23

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 2-Party rate)	146.62	106.86	131.96	130.06	94.76	9.32	4.66	1.10
l. Imputed Income (j. - k.)	\$ 1,798.44	\$ 1,310.48	\$ 1,618.58	\$ 1,603.82	\$ 1,168.62	\$ 76.22	\$ 38.12	\$ 13.04

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 2-Party rate)	146.62	106.86	131.96	130.06	94.76	9.32	4.66	1.10
l. Imputed Income (j. - k.)	\$ 1,463.41	\$ 1,066.50	\$ 1,317.12	\$ 1,298.20	\$ 945.79	\$ 76.22	\$ 38.12	\$ 10.96



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



for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent 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>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 2-Party rate)	146.62	106.86	131.96	130.06	94.76	9.32	4.66	1.10
m. Imputed Income (k. - l.)	\$ 1,798.44	\$ 1,310.48	\$ 1,618.58	\$ 1,603.82	\$ 1,168.62	\$ 76.22	\$ 38.12	\$ 13.04

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 2-Party rate)	146.62	106.86	131.96	130.06	94.76	9.32	4.66	1.10
m. Imputed Income (k. - l.)	\$ 1,693.42	\$ 1,234.13	\$ 1,524.13	\$ 1,502.24	\$ 1,094.44	\$ 76.22	\$ 38.12	\$ 12.68

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 2-Party rate)	146.62	106.86	131.96	130.06	94.76	9.32	4.66	1.10
n. Imputed Income (l. - m.)	\$ 1,798.44	\$ 1,310.48	\$ 1,618.58	\$ 1,603.82	\$ 1,168.62	\$ 76.22	\$ 38.12	\$ 13.04

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 2-Party rate)	146.62	106.86	131.96	130.06	94.76	9.32	4.66	1.10
o. Imputed Income (m. - n.)	\$ 1,798.44	\$ 1,310.48	\$ 1,618.58	\$ 1,603.82	\$ 1,168.62	\$ 76.22	\$ 38.12	\$ 13.04



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



for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent 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>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 (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
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 (Family rate less 2-Party rate)	171.08	124.66	153.96	151.76	110.56	10.88	5.44	1.28
f. Imputed Income (d. - e.)	\$ 594.66	\$ 433.28	\$ 535.20	\$ 467.48	\$ 340.70	\$ 17.72	\$ 8.88	\$ 4.98

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 (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
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 (Family rate less 2-Party rate)	171.08	124.66	153.96	151.76	110.56	10.88	5.44	1.28
f. Imputed Income (d. - e.)	\$ 58.92	\$ 42.96	\$ 53.05	\$ 52.28	\$ 38.09	\$ 3.76	\$ 1.86	\$ 0.44

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 2-Party rate)	171.08	124.66	153.96	151.76	110.56	10.88	5.44	1.28
g. Imputed Income (e. - f.)	\$ 824.66	\$ 600.90	\$ 742.21	\$ 671.52	\$ 489.35	\$ 32.36	\$ 16.18	\$ 6.70

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 2-Party rate)	171.08	124.66	153.96	151.76	110.56	10.88	5.44	1.28
g. Imputed Income (e. - f.)	\$ 288.93	\$ 210.59	\$ 260.06	\$ 256.32	\$ 186.74	\$ 18.39	\$ 9.17	\$ 2.16

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 2-Party rate)	171.08	124.66	153.96	151.76	110.56	10.88	5.44	1.28
h. Imputed Income (f. - g.)	\$ 1,054.67	\$ 768.53	\$ 949.22	\$ 875.56	\$ 638.00	\$ 46.99	\$ 23.49	\$ 8.42

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 2-Party rate)	171.08	124.66	153.96	151.76	110.56	10.88	5.44	1.28
h. Imputed Income (f. - g.)	\$ 518.93	\$ 378.21	\$ 467.08	\$ 460.35	\$ 335.39	\$ 33.03	\$ 16.47	\$ 3.89

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 2-Party rate)	171.08	124.66	153.96	151.76	110.56	10.88	5.44	1.28
i. Imputed Income (g. - h.)	\$ 1,284.67	\$ 936.15	\$ 1,156.24	\$ 1,079.59	\$ 786.65	\$ 61.63	\$ 30.79	\$ 10.15

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 2-Party rate)	171.08	124.66	153.96	151.76	110.56	10.88	5.44	1.28
i. Imputed Income (g. - h.)	\$ 748.94	\$ 545.83	\$ 674.09	\$ 664.39	\$ 484.04	\$ 47.66	\$ 23.77	\$ 5.61



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



for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent 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>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 2-Party rate)	171.08	124.66	153.96	151.76	110.56	10.88	5.44	1.28
j. Imputed Income (h. - i.)	\$ 1,514.68	\$ 1,103.77	\$ 1,363.25	\$ 1,283.63	\$ 935.30	\$ 74.66	\$ 37.34	\$ 11.87

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 2-Party rate)	171.08	124.66	153.96	151.76	110.56	10.88	5.44	1.28
j. Imputed Income (h. - i.)	\$ 978.94	\$ 713.46	\$ 881.10	\$ 868.43	\$ 632.69	\$ 62.30	\$ 31.08	\$ 7.33

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 2-Party rate)	171.08	124.66	153.96	151.76	110.56	10.88	5.44	1.28
k. Imputed Income (i. - j.)	\$ 1,744.68	\$ 1,271.40	\$ 1,570.26	\$ 1,487.67	\$ 1,083.95	\$ 74.66	\$ 37.34	\$ 12.86

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 2-Party rate)	171.08	124.66	153.96	151.76	110.56	10.88	5.44	1.28
k. Imputed Income (i. - j.)	\$ 1,208.95	\$ 881.08	\$ 1,088.11	\$ 1,072.47	\$ 781.34	\$ 74.66	\$ 37.34	\$ 9.05

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 2-Party rate)	171.08	124.66	153.96	151.76	110.56	10.88	5.44	1.28
l. Imputed Income (j. - k.)	\$ 1,773.98	\$ 1,292.68	\$ 1,596.58	\$ 1,582.12	\$ 1,152.82	\$ 74.66	\$ 37.34	\$ 12.86

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 2-Party rate)	171.08	124.66	153.96	151.76	110.56	10.88	5.44	1.28
l. Imputed Income (j. - k.)	\$ 1,438.95	\$ 1,048.70	\$ 1,295.12	\$ 1,276.50	\$ 929.99	\$ 74.66	\$ 37.34	\$ 10.78



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



for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent 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>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 2-Party rate)	171.08	124.66	153.96	151.76	110.56	10.88	5.44	1.28	
m. Imputed Income (k. - l.)	\$ 1,773.98	\$ 1,292.68	\$ 1,596.58	\$ 1,582.12	\$ 1,152.82	\$ 74.66	\$ 37.34	\$ 12.86	

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 2-Party rate)	171.08	124.66	153.96	151.76	110.56	10.88	5.44	1.28	
m. Imputed Income (k. - l.)	\$ 1,668.96	\$ 1,216.33	\$ 1,502.13	\$ 1,480.54	\$ 1,078.64	\$ 74.66	\$ 37.34	\$ 12.50	

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 2-Party rate)	171.08	124.66	153.96	151.76	110.56	10.88	5.44	1.28	
n. Imputed Income (l. - m.)	\$ 1,773.98	\$ 1,292.68	\$ 1,596.58	\$ 1,582.12	\$ 1,152.82	\$ 74.66	\$ 37.34	\$ 12.86	

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 2-Party rate)	171.08	124.66	153.96	151.76	110.56	10.88	5.44	1.28	
o. Imputed Income (m. - n.)	\$ 1,773.98	\$ 1,292.68	\$ 1,596.58	\$ 1,582.12	\$ 1,152.82	\$ 74.66	\$ 37.34	\$ 12.86	



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



for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent 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>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 (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
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 (Family rate less 2-Party rate)	195.50	142.48	175.96	173.44	126.36	12.44	6.22	1.46
f. Imputed Income (d. - e.)	\$ 570.24	\$ 415.46	\$ 513.20	\$ 445.80	\$ 324.90	\$ 16.16	\$ 8.10	\$ 4.80

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 (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	85.54	42.78	14.14
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 (Family rate less 2-Party rate)	195.50	142.48	175.96	173.44	126.36	12.44	6.22	1.46
f. Imputed Income (d. - e.)	\$ 34.50	\$ 25.14	\$ 31.00	\$ 31.00	\$ 22.29	\$ 2.20	\$ 1.08	\$ 0.26

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 2-Party rate)	195.50	142.48	175.96	173.44	126.36	12.44	6.22	1.46
g. Imputed Income (e. - f.)	\$ 800.24	\$ 583.08	\$ 720.21	\$ 649.84	\$ 473.55	\$ 30.80	\$ 15.40	\$ 6.52

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 2-Party rate)	195.50	142.48	175.96	173.44	126.36	12.44	6.22	1.46
g. Imputed Income (e. - f.)	\$ 264.51	\$ 192.77	\$ 238.06	\$ 234.64	\$ 170.94	\$ 16.83	\$ 8.39	\$ 1.98

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 2-Party rate)	195.50	142.48	175.96	173.44	126.36	12.44	6.22	1.46
h. Imputed Income (f. - g.)	\$ 1,030.25	\$ 750.71	\$ 927.22	\$ 853.88	\$ 622.20	\$ 45.43	\$ 22.71	\$ 8.24

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 2-Party rate)	195.50	142.48	175.96	173.44	126.36	12.44	6.22	1.46
h. Imputed Income (f. - g.)	\$ 494.51	\$ 360.39	\$ 445.08	\$ 438.67	\$ 319.59	\$ 31.47	\$ 15.69	\$ 3.71

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 2-Party rate)	195.50	142.48	175.96	173.44	126.36	12.44	6.22	1.46
i. Imputed Income (g. - h.)	\$ 1,260.25	\$ 918.33	\$ 1,134.24	\$ 1,057.91	\$ 770.85	\$ 60.07	\$ 30.01	\$ 9.97

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 2-Party rate)	195.50	142.48	175.96	173.44	126.36	12.44	6.22	1.46
i. Imputed Income (g. - h.)	\$ 724.52	\$ 528.01	\$ 652.09	\$ 642.71	\$ 468.24	\$ 46.10	\$ 22.99	\$ 5.43



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



for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent 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>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 2-Party rate)	195.50	142.48	175.96	173.44	126.36	12.44	6.22	1.46	
j. Imputed Income (h. - i.)	\$ 1,490.26	\$ 1,085.95	\$ 1,341.25	\$ 1,261.95	\$ 919.50	\$ 73.10	\$ 36.56	\$ 11.69	

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 2-Party rate)	195.50	142.48	175.96	173.44	126.36	12.44	6.22	1.46	
j. Imputed Income (h. - i.)	\$ 954.52	\$ 695.64	\$ 859.10	\$ 846.75	\$ 616.89	\$ 60.74	\$ 30.30	\$ 7.15	

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 2-Party rate)	195.50	142.48	175.96	173.44	126.36	12.44	6.22	1.46	
k. Imputed Income (i. - j.)	\$ 1,720.26	\$ 1,253.58	\$ 1,548.26	\$ 1,465.99	\$ 1,068.15	\$ 73.10	\$ 36.56	\$ 12.68	

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 2-Party rate)	195.50	142.48	175.96	173.44	126.36	12.44	6.22	1.46	
k. Imputed Income (i. - j.)	\$ 1,184.53	\$ 863.26	\$ 1,066.11	\$ 1,050.79	\$ 765.54	\$ 73.10	\$ 36.56	\$ 8.87	

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 2-Party rate)	195.50	142.48	175.96	173.44	126.36	12.44	6.22	1.46	
l. Imputed Income (j. - k.)	\$ 1,749.56	\$ 1,274.86	\$ 1,574.58	\$ 1,560.44	\$ 1,137.02	\$ 73.10	\$ 36.56	\$ 12.68	

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 2-Party rate)	195.50	142.48	175.96	173.44	126.36	12.44	6.22	1.46	
l. Imputed Income (j. - k.)	\$ 1,414.53	\$ 1,030.88	\$ 1,273.12	\$ 1,254.82	\$ 914.19	\$ 73.10	\$ 36.56	\$ 10.60	



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



for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent 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>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 2-Party rate)	195.50	142.48	175.96	173.44	126.36	12.44	6.22	1.46
m. Imputed Income (k. - l.)	\$ 1,749.56	\$ 1,274.86	\$ 1,574.58	\$ 1,560.44	\$ 1,137.02	\$ 73.10	\$ 36.56	\$ 12.68

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 2-Party rate)	195.50	142.48	175.96	173.44	126.36	12.44	6.22	1.46
m. Imputed Income (k. - l.)	\$ 1,644.54	\$ 1,198.51	\$ 1,480.13	\$ 1,458.86	\$ 1,062.84	\$ 73.10	\$ 36.56	\$ 12.32

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 2-Party rate)	195.50	142.48	175.96	173.44	126.36	12.44	6.22	1.46
n. Imputed Income (l. - m.)	\$ 1,749.56	\$ 1,274.86	\$ 1,574.58	\$ 1,560.44	\$ 1,137.02	\$ 73.10	\$ 36.56	\$ 12.68

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 2-Party rate)	195.50	142.48	175.96	173.44	126.36	12.44	6.22	1.46
o. Imputed Income (m. - n.)	\$ 1,749.56	\$ 1,274.86	\$ 1,574.58	\$ 1,560.44	\$ 1,137.02	\$ 73.10	\$ 36.56	\$ 12.68