



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



for Employees at any Salary level otherwise electing Family Coverage for Tax Qualified Dependents

Domestic Partner Only												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 811.68	\$ 578.02	\$ 730.50	\$ 656.38	\$ 467.50	\$ 775.04	\$ 554.52	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. Preliminary Total	\$ 811.68	\$ 578.02	\$ 730.50	\$ 656.38	\$ 467.50	\$ 775.04	\$ 554.52	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
c. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
d. Maximum FMV (min of b. and c.)	\$ 811.68	\$ 578.02	\$ 730.50	\$ 656.38	\$ 467.50	\$ 775.04	\$ 554.52	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
e. Employee after-tax contribution (Family rate less Family rate)												
f. Imputed Income (d. - e.)	\$ 811.68	\$ 578.02	\$ 730.50	\$ 656.38	\$ 467.50	\$ 775.04	\$ 554.52	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26

Domestic Partner + 1 Child												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 811.68	\$ 578.02	\$ 730.50	\$ 656.38	\$ 467.50	\$ 775.04	\$ 554.52	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	\$1,055.48	\$ 751.68	\$ 949.93	\$ 872.65	\$ 621.50	\$1,014.66	\$ 725.96	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98
d. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$1,055.48	\$ 751.68	\$ 949.93	\$ 872.65	\$ 621.50	\$1,014.66	\$ 725.96	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98
f. Employee after-tax contribution (Family rate less Family rate)												
g. Imputed Income (e. - f.)	\$1,055.48	\$ 751.68	\$ 949.93	\$ 872.65	\$ 621.50	\$1,014.66	\$ 725.96	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98

Domestic Partner + 2 Children												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 811.68	\$ 578.02	\$ 730.50	\$ 656.38	\$ 467.50	\$ 775.04	\$ 554.52	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	\$1,299.28	\$ 925.33	\$ 1,169.35	\$1,088.93	\$ 775.51	\$1,254.29	\$ 897.41	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70
e. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$1,299.28	\$ 925.33	\$ 1,169.35	\$1,088.93	\$ 775.51	\$1,254.29	\$ 897.41	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70
g. Employee after-tax contribution (Family rate less Family rate)												
h. Imputed Income (f. - g.)	\$1,299.28	\$ 925.33	\$ 1,169.35	\$1,088.93	\$ 775.51	\$1,254.29	\$ 897.41	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70

Domestic Partner + 3 Children												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 811.68	\$ 578.02	\$ 730.50	\$ 656.38	\$ 467.50	\$ 775.04	\$ 554.52	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	\$1,543.09	\$1,098.99	\$ 1,388.78	\$1,305.20	\$ 929.51	\$1,493.91	\$1,068.85	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43
f. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$1,543.09	\$1,098.99	\$ 1,388.78	\$1,305.20	\$ 929.51	\$1,493.91	\$1,068.85	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43
h. Employee after-tax contribution (Family rate less Family rate)												
i. Imputed Income (g. - h.)	\$1,543.09	\$1,098.99	\$ 1,388.78	\$1,305.20	\$ 929.51	\$1,493.91	\$1,068.85	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43

Domestic Partner + 4 Children												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 811.68	\$ 578.02	\$ 730.50	\$ 656.38	\$ 467.50	\$ 775.04	\$ 554.52	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	\$1,786.89	\$1,272.65	\$ 1,608.20	\$1,521.47	\$1,083.52	\$1,733.53	\$1,240.30	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 13.15
g. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	\$1,786.89	\$1,272.65	\$ 1,608.20	\$1,521.47	\$1,083.52	\$1,733.53	\$1,240.30	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 13.15
i. Employee after-tax contribution (Family rate less Family rate)												
j. Imputed Income (h. - i.)	\$1,786.89	\$1,272.65	\$ 1,608.20	\$1,521.47	\$1,083.52	\$1,733.53	\$1,240.30	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 13.15

1 Child Only												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 243.80	\$ 173.66	\$ 219.43	\$ 216.27	\$ 154.00	\$ 239.62	\$ 171.44	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. Preliminary Total	\$ 243.80	\$ 173.66	\$ 219.43	\$ 216.27	\$ 154.00	\$ 239.62	\$ 171.44	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
c. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
d. Maximum FMV (min of b. and c.)	\$ 243.80	\$ 173.66	\$ 219.43	\$ 216.27	\$ 154.00	\$ 239.62	\$ 171.44	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
e. Employee after-tax contribution (Family rate less Family rate)												
f. Imputed Income (d. - e.)	\$ 243.80	\$ 173.66	\$ 219.43	\$ 216.27	\$ 154.00	\$ 239.62	\$ 171.44	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72

2 Children												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 243.80	\$ 173.66	\$ 219.43	\$ 216.27	\$ 154.00	\$ 239.62	\$ 171.44	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	\$ 487.60	\$ 347.31	\$ 438.85	\$ 432.55	\$ 308.01	\$ 479.25	\$ 342.89	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44
d. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 487.60	\$ 347.31	\$ 438.85	\$ 432.55	\$ 308.01	\$ 479.25	\$ 342.89	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44
f. Employee after-tax contribution (Family rate less Family rate)												
g. Imputed Income (e. - f.)	\$ 487.60	\$ 347.31	\$ 438.85	\$ 432.55	\$ 308.01	\$ 479.25	\$ 342.89	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44

3 Children												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 243.80	\$ 173.66	\$ 219.43	\$ 216.27	\$ 154.00	\$ 239.62	\$ 171.44	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	\$ 731.41	\$ 520.97	\$ 658.28	\$ 648.82	\$ 462.01	\$ 718.87	\$ 514.33	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17
e. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 731.41	\$ 520.97	\$ 658.28	\$ 648.82	\$ 462.01	\$ 718.87	\$ 514.33	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17
g. Employee after-tax contribution (Family rate less Family rate)												
h. Imputed Income (f. - g.)	\$ 731.41	\$ 520.97	\$ 658.28	\$ 648.82	\$ 462.01	\$ 718.87	\$ 514.33	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17

4 Children												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 243.80	\$ 173.66	\$ 219.43	\$ 216.27	\$ 154.00	\$ 239.62	\$ 171.44	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	\$ 975.21	\$ 694.63	\$ 877.70	\$ 865.09	\$ 616.02	\$ 958.49	\$ 685.78	\$ 58.54	\$ 29.21	\$ 58.54	\$ 29.21	\$ 6.89
f. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76					



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



for Employees at any Salary level otherwise electing Family Coverage for Tax Qualified Dependents

Domestic Partner + 5 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 811.68	\$ 578.02	\$ 730.50	\$ 656.38	\$ 467.50	\$ 775.04	\$ 554.52	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$2,030.69	\$1,446.36	\$ 1,827.63	\$1,737.74	\$1,237.52	\$1,973.16	\$1,411.74	\$ 101.78	\$ 50.84	\$ 101.78	\$ 50.84	\$ 14.87
h. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$2,030.69	\$1,446.36	\$ 1,827.63	\$1,737.74	\$1,237.52	\$1,973.16	\$1,411.74	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
j. Employee after-tax contribution (Family rate less Family rate)												
k. Imputed Income (i. - j.)	\$2,030.69	\$1,446.36	\$ 1,827.63	\$1,737.74	\$1,237.52	\$1,973.16	\$1,411.74	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14

6 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 243.80	\$ 173.66	\$ 219.43	\$ 216.27	\$ 154.00	\$ 239.62	\$ 171.44	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$1,462.81	\$1,041.94	\$ 1,316.56	\$1,297.64	\$ 924.03	\$1,437.74	\$1,028.67	\$ 87.81	\$ 43.82	\$ 87.81	\$ 43.82	\$ 10.33
h. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$1,462.81	\$1,041.94	\$ 1,316.56	\$1,297.64	\$ 924.03	\$1,437.74	\$1,028.67	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 10.33
j. Employee after-tax contribution (Family rate less Family rate)												
k. Imputed Income (i. - j.)	\$1,462.81	\$1,041.94	\$ 1,316.56	\$1,297.64	\$ 924.03	\$1,437.74	\$1,028.67	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 10.33

Domestic Partner + 6 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 811.68	\$ 578.02	\$ 730.50	\$ 656.38	\$ 467.50	\$ 775.04	\$ 554.52	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$2,274.49	\$1,619.96	\$ 2,047.06	\$1,954.02	\$1,391.53	\$2,212.78	\$1,583.19	\$ 116.41	\$ 58.14	\$ 116.41	\$ 58.14	\$ 16.59
i. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$2,061.76	\$1,468.36	\$ 1,855.56	\$1,837.90	\$1,308.86	\$2,005.34	\$1,434.76	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
k. Employee after-tax contribution (Family rate less Family rate)												
l. Imputed Income (j. - k.)	\$2,061.76	\$1,468.36	\$ 1,855.56	\$1,837.90	\$1,308.86	\$2,005.34	\$1,434.76	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14

7 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 243.80	\$ 173.66	\$ 219.43	\$ 216.27	\$ 154.00	\$ 239.62	\$ 171.44	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$1,706.62	\$1,215.60	\$ 1,535.98	\$1,513.91	\$1,078.03	\$1,677.36	\$1,200.11	\$ 102.45	\$ 51.12	\$ 102.45	\$ 51.12	\$ 12.06
i. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$1,706.62	\$1,215.60	\$ 1,535.98	\$1,513.91	\$1,078.03	\$1,677.36	\$1,200.11	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 12.06
k. Employee after-tax contribution (Family rate less Family rate)												
l. Imputed Income (j. - k.)	\$1,706.62	\$1,215.60	\$ 1,535.98	\$1,513.91	\$1,078.03	\$1,677.36	\$1,200.11	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 12.06

Domestic Partner + 7 or more Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 811.68	\$ 578.02	\$ 730.50	\$ 656.38	\$ 467.50	\$ 775.04	\$ 554.52	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	\$2,518.30	\$1,793.62	\$ 2,266.48	\$2,170.29	\$1,545.53	\$2,452.40	\$1,754.63	\$ 131.05	\$ 65.44	\$ 131.05	\$ 65.44	\$ 18.32
j. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$2,061.76	\$1,468.36	\$ 1,855.56	\$1,837.90	\$1,308.86	\$2,005.34	\$1,434.76	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
l. Employee after-tax contribution (Family rate less Family rate)												
m. Imputed Income (k. - l.)	\$2,061.76	\$1,468.36	\$ 1,855.56	\$1,837.90	\$1,308.86	\$2,005.34	\$1,434.76	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14

8 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 243.80	\$ 173.66	\$ 219.43	\$ 216.27	\$ 154.00	\$ 239.62	\$ 171.44	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	\$1,950.42	\$1,389.25	\$ 1,755.41	\$1,730.18	\$1,232.04	\$1,916.99	\$1,371.56	\$ 117.08	\$ 58.43	\$ 117.08	\$ 58.43	\$ 13.78
j. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$1,950.42	\$1,389.25	\$ 1,755.41	\$1,730.18	\$1,232.04	\$1,916.99	\$1,371.56	\$ 85.54</				



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



for Employees at any Salary level otherwise electing Family Coverage for Tax Qualified Dependents

10 or more Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 243.80	\$ 173.66	\$ 219.43	\$ 216.27	\$ 154.00	\$ 239.62	\$ 171.44	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	\$2,438.02	\$1,736.56	\$ 2,194.26	\$2,162.73	\$1,540.05	\$2,396.24	\$1,714.45	\$ 146.35	\$ 73.04	\$ 146.35	\$ 73.04	\$ 17.22
l. Maximum (Family Rate)	<u>2,061.76</u>	<u>1,468.36</u>	<u>1,855.56</u>	<u>1,837.90</u>	<u>1,308.86</u>	<u>2,005.34</u>	<u>1,434.76</u>	<u>85.54</u>	<u>42.78</u>	<u>85.54</u>	<u>42.78</u>	<u>14.14</u>
m. Maximum FMV (min of k. and l.)	\$2,061.76	\$1,468.36	\$ 1,855.56	\$1,837.90	\$1,308.86	\$2,005.34	\$1,434.76	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
n. Employee after-tax contribution (Family rate less Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
o. Imputed Income (m - n)	\$2,061.76	\$1,468.36	\$ 1,855.56	\$1,837.90	\$1,308.86	\$2,005.34	\$1,434.76	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14