



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



for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 20% Employee/80% Employer

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 2-Party rate)	103.62	73.82	93.26	91.92	65.46	101.84	72.88	6.22	3.12	6.22	3.12	0.72
f. Imputed Income (d. - e.)	\$ 708.06	\$ 504.20	\$ 637.24	\$ 564.46	\$ 402.04	\$ 673.20	\$ 481.64	\$ 22.38	\$ 11.20	\$ 22.38	\$ 11.20	\$ 5.54

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 2-Party rate)	103.62	73.82	93.26	91.92	65.46	101.84	72.88	6.22	3.12	6.22	3.12	0.72
g. Imputed Income (e. - f.)	\$ 951.86	\$ 677.86	\$ 856.67	\$ 780.73	\$ 556.04	\$ 912.82	\$ 653.08	\$ 37.02	\$ 18.50	\$ 37.02	\$ 18.50	\$ 7.26

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 2-Party rate)	103.62	73.82	93.26	91.92	65.46	101.84	72.88	6.22	3.12	6.22	3.12	0.72
h. Imputed Income (f. - g.)	\$1,195.66	\$ 851.51	\$ 1,076.09	\$ 997.01	\$ 710.05	\$1,152.45	\$ 824.53	\$ 51.65	\$ 25.81	\$ 51.65	\$ 25.81	\$ 8.98

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 2-Party rate)	103.62	73.82	93.26	91.92	65.46	101.84	72.88	6.22	3.12	6.22	3.12	0.72
i. Imputed Income (g. - h.)	\$1,439.47	\$1,025.17	\$ 1,295.52	\$1,213.28	\$ 864.05	\$1,392.07	\$ 995.97	\$ 66.29	\$ 33.11	\$ 66.29	\$ 33.11	\$ 10.71

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 2-Party rate)	103.62	73.82	93.26	91.92	65.46	101.84	72.88	6.22	3.12	6.22	3.12	0.72
j. Imputed Income (h. - i.)	\$1,683.27	\$1,198.83	\$ 1,514.94	\$1,429.55	\$1,018.06	\$1,631.69	\$1,167.42	\$ 79.32	\$ 39.66	\$ 79.32	\$ 39.66	\$ 12.43

2 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 2-Party rate)	103.62	73.82	93.26	91.92	65.46	101.84	72.88	6.22	3.12	6.22	3.12	0.72
f. Imputed Income (d. - e.)	\$ 140.18	\$ 99.84	\$ 126.17	\$ 124.35	\$ 88.54	\$ 137.78	\$ 98.56	\$ 8.42	\$ 4.18	\$ 8.42	\$ 4.18	\$ 1.00

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 2-Party rate)	103.62	73.82	93.26	91.92	65.46	101.84	72.88	6.22	3.12	6.22	3.12	0.72
g. Imputed Income (e. - f.)	\$ 383.98	\$ 273.49	\$ 345.59	\$ 340.63	\$ 242.55	\$ 377.41	\$ 270.01	\$ 23.05	\$ 11.49	\$ 23.05	\$ 11.49	\$ 2.72

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 2-Party rate)	103.62	73.82	93.26	91.92	65.46	101.84	72.88	6.22	3.12	6.22	3.12	0.72
h. Imputed Income (f. - g.)	\$ 627.79	\$ 447.15	\$ 565.02	\$ 556.90	\$ 396.55	\$ 617.03	\$ 441.45	\$ 37.69	\$ 18.79	\$ 37.69	\$ 18.79	\$ 4.45

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												



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for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 20% Employee/80% Employer

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	\$1,446.30	\$ 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	\$1,446.30	\$ 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 2-Party rate)	103.62	73.82	93.26	91.92	65.46	101.84	72.88	6.22	3.12	6.22	3.12	0.72
k. Imputed Income (i. - j.)	\$1,927.07	\$1,372.48	\$ 1,734.37	\$1,645.82	\$1,172.06	\$1,871.32	\$1,338.86	\$ 79.32	\$ 39.66	\$ 79.32	\$ 39.66	\$ 13.42

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 2-Party rate)	103.62	73.82	93.26	91.92	65.46	101.84	72.88	6.22	3.12	6.22	3.12	0.72
k. Imputed Income (i. - j.)	\$1,359.19	\$ 968.12	\$ 1,223.30	\$1,205.72	\$ 858.57	\$1,335.90	\$ 955.79	\$ 79.32	\$ 39.66	\$ 79.32	\$ 39.66	\$ 9.61

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 2-Party rate)	103.62	73.82	93.26	91.92	65.46	101.84	72.88	6.22	3.12	6.22	3.12	0.72
l. Imputed Income (j. - k.)	\$1,958.14	\$1,394.54	\$ 1,762.30	\$1,745.98	\$1,243.40	\$1,903.50	\$1,361.88	\$ 79.32	\$ 39.66	\$ 79.32	\$ 39.66	\$ 13.42

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 2-Party rate)	103.62	73.82	93.26	91.92	65.46	101.84	72.88	6.22	3.12	6.22	3.12	0.72
l. Imputed Income (j. - k.)	\$1,603.00	\$1,141.78	\$ 1,442.72	\$1,421.99	\$1,012.57	\$1,575.52	\$1,127.23	\$ 79.32	\$ 39.66	\$ 79.32	\$ 39.66	\$ 11.34

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 2-Party rate)	103.62	73.82	93.26	91.92	65.46	101.84	72.88	6.22	3.12	6.22	3.12	0.72
m. Imputed Income (k. - l.)	\$1,958.14	\$1,394.54	\$ 1,762.30	\$1,745.98	\$1,243.40	\$1,903.50	\$1,361.88	\$ 79.32	\$ 39.66	\$ 79.32	\$ 39.66	\$ 13.42

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</					



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



for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 20% Employee/80% Employer

10 or more Children:												
	BCBS High	BCBS Low	BCBS EPQ	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 2-Party rate)	103.62	73.82	93.26	91.92	65.46	101.84	72.88	6.22	3.12	6.22	3.12	0.72
o. Imputed Income (m - n)	\$1,958.14	\$1,394.54	\$ 1,762.30	\$1,745.98	\$1,243.40	\$1,903.50	\$1,361.88	\$ 79.32	\$ 39.66	\$ 79.32	\$ 39.66	\$ 13.42