



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2018**

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

<b>Domestic Partner Only:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. Preliminary Total	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
c. Maximum (2-Party Rate)	1,297.34	1,008.08	1,167.58	1,158.36	900.12	51.86	25.96	10.48
d. Maximum FMV (min of b. and c.)	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	153.80	119.52	138.42	151.68	117.84	6.14	3.08	1.06
f. Imputed Income (d. - e.)	\$ 528.36	\$ 410.52	\$ 475.52	\$ 399.98	\$ 310.86	\$ 21.10	\$ 10.56	\$ 5.20

<b>1 Child Only:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. Preliminary Total	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
c. Maximum (2-Party Rate)	1,297.34	1,008.08	1,167.58	1,158.36	900.12	51.86	25.96	10.48
d. Maximum FMV (min of b. and c.)	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	153.80	119.52	138.42	151.68	117.84	6.14	3.08	1.06
f. Imputed Income (d. - e.)	\$ 51.09	\$ 39.72	\$ 45.99	\$ 30.09	\$ 23.37	\$ 7.80	\$ 3.88	\$ 0.66

<b>Domestic Partner + 1 Child:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. Preliminary Total	\$ 887.05	\$ 689.28	\$ 798.35	\$ 733.43	\$ 569.91	\$ 41.18	\$ 20.60	\$ 7.98
d. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
e. Maximum FMV (min of c. and d.)	\$ 887.05	\$ 689.28	\$ 798.35	\$ 733.43	\$ 569.91	\$ 41.18	\$ 20.60	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	262.64	204.10	236.38	248.26	192.86	13.56	6.76	1.96
g. Imputed Income (e. - f.)	\$ 624.41	\$ 485.18	\$ 561.97	\$ 485.17	\$ 377.05	\$ 27.62	\$ 13.84	\$ 6.02

<b>2 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. Preliminary Total	\$ 409.79	\$ 318.48	\$ 368.83	\$ 363.54	\$ 282.43	\$ 27.88	\$ 13.91	\$ 3.44
d. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
e. Maximum FMV (min of c. and d.)	\$ 409.79	\$ 318.48	\$ 368.83	\$ 363.54	\$ 282.43	\$ 27.88	\$ 13.91	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	262.64	204.10	236.38	248.26	192.86	13.56	6.76	1.96
g. Imputed Income (e. - f.)	\$ 147.15	\$ 114.38	\$ 132.45	\$ 115.28	\$ 89.57	\$ 14.32	\$ 7.15	\$ 1.48

<b>Domestic Partner + 2 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. Preliminary Total	\$ 1,091.95	\$ 848.52	\$ 982.77	\$ 915.20	\$ 711.13	\$ 55.12	\$ 27.55	\$ 9.70
e. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,091.95	\$ 848.52	\$ 982.77	\$ 915.20	\$ 711.13	\$ 55.12	\$ 27.55	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	262.64	204.10	236.38	248.26	192.86	13.56	6.76	1.96
h. Imputed Income (f. - g.)	\$ 829.31	\$ 644.42	\$ 746.39	\$ 666.94	\$ 518.27	\$ 41.56	\$ 20.79	\$ 7.74

<b>3 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. Preliminary Total	\$ 614.68	\$ 477.71	\$ 553.24	\$ 545.31	\$ 423.64	\$ 41.82	\$ 20.87	\$ 5.17
e. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
f. Maximum FMV (min of d. and e.)	\$ 614.68	\$ 477.71	\$ 553.24	\$ 545.31	\$ 423.64	\$ 41.82	\$ 20.87	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	262.64	204.10	236.38	248.26	192.86	13.56	6.76	1.96
h. Imputed Income (f. - g.)	\$ 352.04	\$ 273.61	\$ 316.86	\$ 297.05	\$ 230.78	\$ 28.26	\$ 14.11	\$ 3.21

<b>Domestic Partner + 3 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. Preliminary Total	\$ 1,296.84	\$ 1,007.75	\$ 1,167.18	\$ 1,096.97	\$ 852.34	\$ 69.06	\$ 34.51	\$ 11.43
f. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,296.84	\$ 1,007.75	\$ 1,167.18	\$ 1,096.97	\$ 852.34	\$ 69.06	\$ 34.51	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	262.64	204.10	236.38	248.26	192.86	13.56	6.76	1.96
i. Imputed Income (g. - h.)	\$ 1,034.20	\$ 803.65	\$ 930.80	\$ 848.71	\$ 659.48	\$ 55.50	\$ 27.75	\$ 9.47

<b>4 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. Preliminary Total	\$ 819.58	\$ 636.95	\$ 737.66	\$ 727.08	\$ 564.86	\$ 55.76	\$ 27.82	\$ 6.89
f. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
g. Maximum FMV (min of e. and f.)	\$ 819.58	\$ 636.95	\$ 737.66	\$ 727.08	\$ 564.86	\$ 55.76	\$ 27.82	\$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	262.64	204.10	236.38	248.26	192.86	13.56	6.76	1.96
i. Imputed Income (g. - h.)	\$ 556.94	\$ 432.85	\$ 501.28	\$ 478.82	\$ 372.00	\$ 42.20	\$ 21.06	\$ 4.93



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2018**



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

<b>Domestic Partner + 4 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. Preliminary Total	\$ 1,501.74	\$ 1,166.99	\$ 1,351.60	\$ 1,278.74	\$ 993.56	\$ 83.00	\$ 41.46	\$ 13.15
g. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
h. Maximum FMV (min of f. and g.)	\$ 1,501.74	\$ 1,166.99	\$ 1,351.60	\$ 1,278.74	\$ 993.56	\$ 81.48	\$ 40.74	\$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	262.64	204.10	236.38	248.26	192.86	13.56	6.76	1.96
j. Imputed Income (h. - i.)	\$ 1,239.10	\$ 962.89	\$ 1,115.22	\$ 1,030.48	\$ 800.70	\$ 67.92	\$ 33.98	\$ 11.19

<b>5 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. Preliminary Total	\$ 1,024.47	\$ 796.19	\$ 922.07	\$ 908.85	\$ 706.07	\$ 69.69	\$ 34.78	\$ 8.61
g. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
h. Maximum FMV (min of f. and g.)	\$ 1,024.47	\$ 796.19	\$ 922.07	\$ 908.85	\$ 706.07	\$ 69.69	\$ 34.78	\$ 8.61
i. Employee after-tax contribution (Family rate less Single rate)	262.64	204.10	236.38	248.26	192.86	13.56	6.76	1.96
j. Imputed Income (h. - i.)	\$ 761.83	\$ 592.09	\$ 685.69	\$ 660.59	\$ 513.21	\$ 56.13	\$ 28.02	\$ 6.65

<b>Domestic Partner + 5 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. Preliminary Total	\$ 1,706.63	\$ 1,326.23	\$ 1,536.01	\$ 1,460.51	\$ 1,134.77	\$ 96.93	\$ 48.42	\$ 14.87
h. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
i. Maximum FMV (min of g. and h.)	\$ 1,706.63	\$ 1,326.23	\$ 1,536.01	\$ 1,460.51	\$ 1,134.77	\$ 81.48	\$ 40.74	\$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	262.64	204.10	236.38	248.26	192.86	13.56	6.76	1.96
k. Imputed Income (i. - j.)	\$ 1,443.99	\$ 1,122.13	\$ 1,299.63	\$ 1,212.25	\$ 941.91	\$ 67.92	\$ 33.98	\$ 12.18

<b>6 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. Preliminary Total	\$ 1,229.36	\$ 955.43	\$ 1,106.48	\$ 1,090.62	\$ 847.28	\$ 83.63	\$ 41.73	\$ 10.33
h. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
i. Maximum FMV (min of g. and h.)	\$ 1,229.36	\$ 955.43	\$ 1,106.48	\$ 1,090.62	\$ 847.28	\$ 81.48	\$ 40.74	\$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	262.64	204.10	236.38	248.26	192.86	13.56	6.76	1.96
k. Imputed Income (i. - j.)	\$ 966.72	\$ 751.33	\$ 870.10	\$ 842.36	\$ 654.42	\$ 67.92	\$ 33.98	\$ 8.37

<b>Domestic Partner + 6 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. Preliminary Total	\$ 1,911.52	\$ 1,485.47	\$ 1,720.42	\$ 1,642.28	\$ 1,275.98	\$ 110.87	\$ 55.37	\$ 16.59
i. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
j. Maximum FMV (min of h. and i.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	262.64	204.10	236.38	248.26	192.86	13.56	6.76	1.96
l. Imputed Income (j. - k.)	\$ 1,470.10	\$ 1,142.36	\$ 1,323.08	\$ 1,296.36	\$ 1,007.34	\$ 67.92	\$ 33.98	\$ 12.18

<b>7 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. Preliminary Total	\$ 1,434.26	\$ 1,114.66	\$ 1,290.90	\$ 1,272.39	\$ 988.50	\$ 97.57	\$ 48.69	\$ 12.06
i. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
j. Maximum FMV (min of h. and i.)	\$ 1,434.26	\$ 1,114.66	\$ 1,290.90	\$ 1,272.39	\$ 988.50	\$ 81.48	\$ 40.74	\$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	262.64	204.10	236.38	248.26	192.86	13.56	6.76	1.96
l. Imputed Income (j. - k.)	\$ 1,171.62	\$ 910.56	\$ 1,054.52	\$ 1,024.13	\$ 795.64	\$ 67.92	\$ 33.98	\$ 10.10



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2018**

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

<b>Domestic Partner + 7 or more Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. Preliminary Total	\$ 2,116.42	\$ 1,644.70	\$ 1,904.84	\$ 1,824.05	\$ 1,417.20	\$ 124.81	\$ 62.33	\$ 18.32
j. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	262.64	204.10	236.38	248.26	192.86	13.56	6.76	1.96
m. Imputed Income (k. - l.)	\$ 1,470.10	\$ 1,142.36	\$ 1,323.08	\$ 1,296.36	\$ 1,007.34	\$ 67.92	\$ 33.98	\$ 12.18

<b>8 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 8	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. Preliminary Total	\$ 1,639.15	\$ 1,273.90	\$ 1,475.31	\$ 1,454.16	\$ 1,129.71	\$ 111.51	\$ 55.64	\$ 13.78
j. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,639.15	\$ 1,273.90	\$ 1,475.31	\$ 1,454.16	\$ 1,129.71	\$ 81.48	\$ 40.74	\$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	262.64	204.10	236.38	248.26	192.86	13.56	6.76	1.96
m. Imputed Income (k. - l.)	\$ 1,376.51	\$ 1,069.80	\$ 1,238.93	\$ 1,205.90	\$ 936.85	\$ 67.92	\$ 33.98	\$ 11.82

<b>9 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 8	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. FMV Child 9	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
j. Preliminary Total	\$ 1,844.05	\$ 1,433.14	\$ 1,659.73	\$ 1,635.92	\$ 1,270.93	\$ 125.45	\$ 62.60	\$ 15.50
k. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
l. Maximum FMV (min of j. and k.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	262.64	204.10	236.38	248.26	192.86	13.56	6.76	1.96
n. Imputed Income (l. - m.)	\$ 1,470.10	\$ 1,142.36	\$ 1,323.08	\$ 1,296.36	\$ 1,007.34	\$ 67.92	\$ 33.98	\$ 12.18

<b>10 or more Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 8	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. FMV Child 9	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
j. FMV Child 10	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
k. Preliminary Total	\$ 2,048.94	\$ 1,592.38	\$ 1,844.14	\$ 1,817.69	\$ 1,412.14	\$ 139.39	\$ 69.55	\$ 17.22
l. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
m. Maximum FMV (min of k. and l.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	262.64	204.10	236.38	248.26	192.86	13.56	6.76	1.96
o. Imputed Income (m. - n.)	\$ 1,470.10	\$ 1,142.36	\$ 1,323.08	\$ 1,296.36	\$ 1,007.34	\$ 67.92	\$ 33.98	\$ 12.18



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2018**

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

<b>Domestic Partner Only:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. Preliminary Total	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
c. Maximum (2-Party Rate)	1,297.34	1,008.08	1,167.58	1,158.36	900.12	51.86	25.96	10.48
d. Maximum FMV (min of b. and c.)	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	184.56	143.42	166.08	182.00	141.44	7.38	3.68	1.26
f. Imputed Income (d. - e.)	\$ 497.60	\$ 386.62	\$ 447.86	\$ 369.66	\$ 287.26	\$ 19.86	\$ 9.96	\$ 5.00

<b>1 Child Only:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. Preliminary Total	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
c. Maximum (2-Party Rate)	1,297.34	1,008.08	1,167.58	1,158.36	900.12	51.86	25.96	10.48
d. Maximum FMV (min of b. and c.)	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	184.56	143.42	166.08	182.00	141.44	7.38	3.68	1.26
f. Imputed Income (d. - e.)	\$ 20.33	\$ 15.82	\$ 18.33	\$ -	\$ -	\$ 6.56	\$ 3.28	\$ 0.46

<b>Domestic Partner + 1 Child:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. Preliminary Total	\$ 887.05	\$ 689.28	\$ 798.35	\$ 733.43	\$ 569.91	\$ 41.18	\$ 20.60	\$ 7.98
d. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
e. Maximum FMV (min of c. and d.)	\$ 887.05	\$ 689.28	\$ 798.35	\$ 733.43	\$ 569.91	\$ 41.18	\$ 20.60	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	315.18	244.94	283.64	297.88	231.46	16.26	8.12	2.36
g. Imputed Income (e. - f.)	\$ 571.87	\$ 444.34	\$ 514.71	\$ 435.55	\$ 338.45	\$ 24.92	\$ 12.48	\$ 5.62

<b>2 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. Preliminary Total	\$ 409.79	\$ 318.48	\$ 368.83	\$ 363.54	\$ 282.43	\$ 27.88	\$ 13.91	\$ 3.44
d. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
e. Maximum FMV (min of c. and d.)	\$ 409.79	\$ 318.48	\$ 368.83	\$ 363.54	\$ 282.43	\$ 27.88	\$ 13.91	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	315.18	244.94	283.64	297.88	231.46	16.26	8.12	2.36
g. Imputed Income (e. - f.)	\$ 94.61	\$ 73.54	\$ 85.19	\$ 65.66	\$ 50.97	\$ 11.62	\$ 5.79	\$ 1.08

<b>Domestic Partner + 2 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. Preliminary Total	\$ 1,091.95	\$ 848.52	\$ 982.77	\$ 915.20	\$ 711.13	\$ 55.12	\$ 27.55	\$ 9.70
e. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,091.95	\$ 848.52	\$ 982.77	\$ 915.20	\$ 711.13	\$ 55.12	\$ 27.55	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	315.18	244.94	283.64	297.88	231.46	16.26	8.12	2.36
h. Imputed Income (f. - g.)	\$ 776.77	\$ 603.58	\$ 699.13	\$ 617.32	\$ 479.67	\$ 38.86	\$ 19.43	\$ 7.34

<b>3 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. Preliminary Total	\$ 614.68	\$ 477.71	\$ 553.24	\$ 545.31	\$ 423.64	\$ 41.82	\$ 20.87	\$ 5.17
e. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
f. Maximum FMV (min of d. and e.)	\$ 614.68	\$ 477.71	\$ 553.24	\$ 545.31	\$ 423.64	\$ 41.82	\$ 20.87	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	315.18	244.94	283.64	297.88	231.46	16.26	8.12	2.36
h. Imputed Income (f. - g.)	\$ 299.50	\$ 232.77	\$ 269.60	\$ 247.43	\$ 192.18	\$ 25.56	\$ 12.75	\$ 2.81

<b>Domestic Partner + 3 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. Preliminary Total	\$ 1,296.84	\$ 1,007.75	\$ 1,167.18	\$ 1,096.97	\$ 852.34	\$ 69.06	\$ 34.51	\$ 11.43
f. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,296.84	\$ 1,007.75	\$ 1,167.18	\$ 1,096.97	\$ 852.34	\$ 69.06	\$ 34.51	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	315.18	244.94	283.64	297.88	231.46	16.26	8.12	2.36
i. Imputed Income (g. - h.)	\$ 981.66	\$ 762.81	\$ 883.54	\$ 799.09	\$ 620.88	\$ 52.80	\$ 26.39	\$ 9.07

<b>4 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. Preliminary Total	\$ 819.58	\$ 636.95	\$ 737.66	\$ 727.08	\$ 564.86	\$ 55.76	\$ 27.82	\$ 6.89
f. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
g. Maximum FMV (min of e. and f.)	\$ 819.58	\$ 636.95	\$ 737.66	\$ 727.08	\$ 564.86	\$ 55.76	\$ 27.82	\$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	315.18	244.94	283.64	297.88	231.46	16.26	8.12	2.36
i. Imputed Income (g. - h.)	\$ 504.40	\$ 392.01	\$ 454.02	\$ 429.20	\$ 333.40	\$ 39.50	\$ 19.70	\$ 4.53



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2018**



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

<b>Domestic Partner + 4 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. Preliminary Total	\$ 1,501.74	\$ 1,166.99	\$ 1,351.60	\$ 1,278.74	\$ 993.56	\$ 83.00	\$ 41.46	\$ 13.15
g. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
h. Maximum FMV (min of f. and g.)	\$ 1,501.74	\$ 1,166.99	\$ 1,351.60	\$ 1,278.74	\$ 993.56	\$ 81.48	\$ 40.74	\$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	315.18	244.94	283.64	297.88	231.46	16.26	8.12	2.36
j. Imputed Income (h. - i.)	\$ 1,186.56	\$ 922.05	\$ 1,067.96	\$ 980.86	\$ 762.10	\$ 65.22	\$ 32.62	\$ 10.79

<b>5 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. Preliminary Total	\$ 1,024.47	\$ 796.19	\$ 922.07	\$ 908.85	\$ 706.07	\$ 69.69	\$ 34.78	\$ 8.61
g. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
h. Maximum FMV (min of f. and g.)	\$ 1,024.47	\$ 796.19	\$ 922.07	\$ 908.85	\$ 706.07	\$ 69.69	\$ 34.78	\$ 8.61
i. Employee after-tax contribution (Family rate less Single rate)	315.18	244.94	283.64	297.88	231.46	16.26	8.12	2.36
j. Imputed Income (h. - i.)	\$ 709.29	\$ 551.25	\$ 638.43	\$ 610.97	\$ 474.61	\$ 53.43	\$ 26.66	\$ 6.25

<b>Domestic Partner + 5 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. Preliminary Total	\$ 1,706.63	\$ 1,326.23	\$ 1,536.01	\$ 1,460.51	\$ 1,134.77	\$ 96.93	\$ 48.42	\$ 14.87
h. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
i. Maximum FMV (min of g. and h.)	\$ 1,706.63	\$ 1,326.23	\$ 1,536.01	\$ 1,460.51	\$ 1,134.77	\$ 81.48	\$ 40.74	\$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	315.18	244.94	283.64	297.88	231.46	16.26	8.12	2.36
k. Imputed Income (i. - j.)	\$ 1,391.45	\$ 1,081.29	\$ 1,252.37	\$ 1,162.63	\$ 903.31	\$ 65.22	\$ 32.62	\$ 11.78

<b>6 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. Preliminary Total	\$ 1,229.36	\$ 955.43	\$ 1,106.48	\$ 1,090.62	\$ 847.28	\$ 83.63	\$ 41.73	\$ 10.33
h. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
i. Maximum FMV (min of g. and h.)	\$ 1,229.36	\$ 955.43	\$ 1,106.48	\$ 1,090.62	\$ 847.28	\$ 81.48	\$ 40.74	\$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	315.18	244.94	283.64	297.88	231.46	16.26	8.12	2.36
k. Imputed Income (i. - j.)	\$ 914.18	\$ 710.49	\$ 822.84	\$ 792.74	\$ 615.82	\$ 65.22	\$ 32.62	\$ 7.97

<b>Domestic Partner + 6 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. Preliminary Total	\$ 1,911.52	\$ 1,485.47	\$ 1,720.42	\$ 1,642.28	\$ 1,275.98	\$ 110.87	\$ 55.37	\$ 16.59
i. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
j. Maximum FMV (min of h. and i.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	315.18	244.94	283.64	297.88	231.46	16.26	8.12	2.36
l. Imputed Income (j. - k.)	\$ 1,417.56	\$ 1,101.52	\$ 1,275.82	\$ 1,246.74	\$ 968.74	\$ 65.22	\$ 32.62	\$ 11.78

<b>7 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. Preliminary Total	\$ 1,434.26	\$ 1,114.66	\$ 1,290.90	\$ 1,272.39	\$ 988.50	\$ 97.57	\$ 48.69	\$ 12.06
i. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
j. Maximum FMV (min of h. and i.)	\$ 1,434.26	\$ 1,114.66	\$ 1,290.90	\$ 1,272.39	\$ 988.50	\$ 81.48	\$ 40.74	\$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	315.18	244.94	283.64	297.88	231.46	16.26	8.12	2.36
l. Imputed Income (j. - k.)	\$ 1,119.08	\$ 869.72	\$ 1,007.26	\$ 974.51	\$ 757.04	\$ 65.22	\$ 32.62	\$ 9.70



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2018**

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

<b>Domestic Partner + 7 or more Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. Preliminary Total	\$ 2,116.42	\$ 1,644.70	\$ 1,904.84	\$ 1,824.05	\$ 1,417.20	\$ 124.81	\$ 62.33	\$ 18.32
j. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	315.18	244.94	283.64	297.88	231.46	16.26	8.12	2.36
m. Imputed Income (k. - l.)	\$ 1,417.56	\$ 1,101.52	\$ 1,275.82	\$ 1,246.74	\$ 968.74	\$ 65.22	\$ 32.62	\$ 11.78

<b>8 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 8	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. Preliminary Total	\$ 1,639.15	\$ 1,273.90	\$ 1,475.31	\$ 1,454.16	\$ 1,129.71	\$ 111.51	\$ 55.64	\$ 13.78
j. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,639.15	\$ 1,273.90	\$ 1,475.31	\$ 1,454.16	\$ 1,129.71	\$ 81.48	\$ 40.74	\$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	315.18	244.94	283.64	297.88	231.46	16.26	8.12	2.36
m. Imputed Income (k. - l.)	\$ 1,323.97	\$ 1,028.96	\$ 1,191.67	\$ 1,156.28	\$ 898.25	\$ 65.22	\$ 32.62	\$ 11.42

<b>9 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 8	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. FMV Child 9	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
j. Preliminary Total	\$ 1,844.05	\$ 1,433.14	\$ 1,659.73	\$ 1,635.92	\$ 1,270.93	\$ 125.45	\$ 62.60	\$ 15.50
k. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
l. Maximum FMV (min of j. and k.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	315.18	244.94	283.64	297.88	231.46	16.26	8.12	2.36
n. Imputed Income (l. - m.)	\$ 1,417.56	\$ 1,101.52	\$ 1,275.82	\$ 1,246.74	\$ 968.74	\$ 65.22	\$ 32.62	\$ 11.78

<b>10 or more Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 8	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. FMV Child 9	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
j. FMV Child 10	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
k. Preliminary Total	\$ 2,048.94	\$ 1,592.38	\$ 1,844.14	\$ 1,817.69	\$ 1,412.14	\$ 139.39	\$ 69.55	\$ 17.22
l. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
m. Maximum FMV (min of k. and l.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	315.18	244.94	283.64	297.88	231.46	16.26	8.12	2.36
o. Imputed Income (m. - n.)	\$ 1,417.56	\$ 1,101.52	\$ 1,275.82	\$ 1,246.74	\$ 968.74	\$ 65.22	\$ 32.62	\$ 11.78



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2018**

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

<b>Domestic Partner Only:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. Preliminary Total	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
c. Maximum (2-Party Rate)	1,297.34	1,008.08	1,167.58	1,158.36	900.12	51.86	25.96	10.48
d. Maximum FMV (min of b. and c.)	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	215.30	167.32	193.76	212.34	165.00	8.62	4.30	1.48
f. Imputed Income (d. - e.)	\$ 466.86	\$ 362.72	\$ 420.18	\$ 339.32	\$ 263.70	\$ 18.62	\$ 9.34	\$ 4.78

<b>1 Child Only:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. Preliminary Total	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
c. Maximum (2-Party Rate)	1,297.34	1,008.08	1,167.58	1,158.36	900.12	51.86	25.96	10.48
d. Maximum FMV (min of b. and c.)	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	215.30	167.32	193.76	212.34	165.00	8.62	4.30	1.48
f. Imputed Income (d. - e.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5.32	\$ 2.66	\$ 0.24

<b>Domestic Partner + 1 Child:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. Preliminary Total	\$ 887.05	\$ 689.28	\$ 798.35	\$ 733.43	\$ 569.91	\$ 41.18	\$ 20.60	\$ 7.98
d. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
e. Maximum FMV (min of c. and d.)	\$ 887.05	\$ 689.28	\$ 798.35	\$ 733.43	\$ 569.91	\$ 41.18	\$ 20.60	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	367.70	285.76	330.92	347.54	270.02	18.98	9.48	2.74
g. Imputed Income (e. - f.)	\$ 519.35	\$ 403.52	\$ 467.43	\$ 385.89	\$ 299.89	\$ 22.20	\$ 11.12	\$ 5.24

<b>2 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. Preliminary Total	\$ 409.79	\$ 318.48	\$ 368.83	\$ 363.54	\$ 282.43	\$ 27.88	\$ 13.91	\$ 3.44
d. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
e. Maximum FMV (min of c. and d.)	\$ 409.79	\$ 318.48	\$ 368.83	\$ 363.54	\$ 282.43	\$ 27.88	\$ 13.91	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	367.70	285.76	330.92	347.54	270.02	18.98	9.48	2.74
g. Imputed Income (e. - f.)	\$ 42.09	\$ 32.72	\$ 37.91	\$ 16.00	\$ 12.41	\$ 8.90	\$ 4.43	\$ 0.70

<b>Domestic Partner + 2 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. Preliminary Total	\$ 1,091.95	\$ 848.52	\$ 982.77	\$ 915.20	\$ 711.13	\$ 55.12	\$ 27.55	\$ 9.70
e. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,091.95	\$ 848.52	\$ 982.77	\$ 915.20	\$ 711.13	\$ 55.12	\$ 27.55	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	367.70	285.76	330.92	347.54	270.02	18.98	9.48	2.74
h. Imputed Income (f. - g.)	\$ 724.25	\$ 562.76	\$ 651.85	\$ 567.66	\$ 441.11	\$ 36.14	\$ 18.07	\$ 6.96

<b>3 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. Preliminary Total	\$ 614.68	\$ 477.71	\$ 553.24	\$ 545.31	\$ 423.64	\$ 41.82	\$ 20.87	\$ 5.17
e. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
f. Maximum FMV (min of d. and e.)	\$ 614.68	\$ 477.71	\$ 553.24	\$ 545.31	\$ 423.64	\$ 41.82	\$ 20.87	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	367.70	285.76	330.92	347.54	270.02	18.98	9.48	2.74
h. Imputed Income (f. - g.)	\$ 246.98	\$ 191.95	\$ 222.32	\$ 197.77	\$ 153.62	\$ 22.84	\$ 11.39	\$ 2.43

<b>Domestic Partner + 3 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. Preliminary Total	\$ 1,296.84	\$ 1,007.75	\$ 1,167.18	\$ 1,096.97	\$ 852.34	\$ 69.06	\$ 34.51	\$ 11.43
f. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,296.84	\$ 1,007.75	\$ 1,167.18	\$ 1,096.97	\$ 852.34	\$ 69.06	\$ 34.51	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	367.70	285.76	330.92	347.54	270.02	18.98	9.48	2.74
i. Imputed Income (g. - h.)	\$ 929.14	\$ 721.99	\$ 836.26	\$ 749.43	\$ 582.32	\$ 50.08	\$ 25.03	\$ 8.69

<b>4 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. Preliminary Total	\$ 819.58	\$ 636.95	\$ 737.66	\$ 727.08	\$ 564.86	\$ 55.76	\$ 27.82	\$ 6.89
f. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
g. Maximum FMV (min of e. and f.)	\$ 819.58	\$ 636.95	\$ 737.66	\$ 727.08	\$ 564.86	\$ 55.76	\$ 27.82	\$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	367.70	285.76	330.92	347.54	270.02	18.98	9.48	2.74
i. Imputed Income (g. - h.)	\$ 451.88	\$ 351.19	\$ 406.74	\$ 379.54	\$ 294.84	\$ 36.78	\$ 18.34	\$ 4.15



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2018**



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

<b>Domestic Partner + 4 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. Preliminary Total	\$ 1,501.74	\$ 1,166.99	\$ 1,351.60	\$ 1,278.74	\$ 993.56	\$ 83.00	\$ 41.46	\$ 13.15
g. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
h. Maximum FMV (min of f. and g.)	\$ 1,501.74	\$ 1,166.99	\$ 1,351.60	\$ 1,278.74	\$ 993.56	\$ 81.48	\$ 40.74	\$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	367.70	285.76	330.92	347.54	270.02	18.98	9.48	2.74
j. Imputed Income (h. - i.)	\$ 1,134.04	\$ 881.23	\$ 1,020.68	\$ 931.20	\$ 723.54	\$ 62.50	\$ 31.26	\$ 10.41

<b>5 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. Preliminary Total	\$ 1,024.47	\$ 796.19	\$ 922.07	\$ 908.85	\$ 706.07	\$ 69.69	\$ 34.78	\$ 8.61
g. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
h. Maximum FMV (min of f. and g.)	\$ 1,024.47	\$ 796.19	\$ 922.07	\$ 908.85	\$ 706.07	\$ 69.69	\$ 34.78	\$ 8.61
i. Employee after-tax contribution (Family rate less Single rate)	367.70	285.76	330.92	347.54	270.02	18.98	9.48	2.74
j. Imputed Income (h. - i.)	\$ 656.77	\$ 510.43	\$ 591.15	\$ 561.31	\$ 436.05	\$ 50.71	\$ 25.30	\$ 5.87

<b>Domestic Partner + 5 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. Preliminary Total	\$ 1,706.63	\$ 1,326.23	\$ 1,536.01	\$ 1,460.51	\$ 1,134.77	\$ 96.93	\$ 48.42	\$ 14.87
h. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
i. Maximum FMV (min of g. and h.)	\$ 1,706.63	\$ 1,326.23	\$ 1,536.01	\$ 1,460.51	\$ 1,134.77	\$ 81.48	\$ 40.74	\$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	367.70	285.76	330.92	347.54	270.02	18.98	9.48	2.74
k. Imputed Income (i. - j.)	\$ 1,338.93	\$ 1,040.47	\$ 1,205.09	\$ 1,112.97	\$ 864.75	\$ 62.50	\$ 31.26	\$ 11.40

<b>6 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. Preliminary Total	\$ 1,229.36	\$ 955.43	\$ 1,106.48	\$ 1,090.62	\$ 847.28	\$ 83.63	\$ 41.73	\$ 10.33
h. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
i. Maximum FMV (min of g. and h.)	\$ 1,229.36	\$ 955.43	\$ 1,106.48	\$ 1,090.62	\$ 847.28	\$ 81.48	\$ 40.74	\$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	367.70	285.76	330.92	347.54	270.02	18.98	9.48	2.74
k. Imputed Income (i. - j.)	\$ 861.66	\$ 669.67	\$ 775.56	\$ 743.08	\$ 577.26	\$ 62.50	\$ 31.26	\$ 7.59

<b>Domestic Partner + 6 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. Preliminary Total	\$ 1,911.52	\$ 1,485.47	\$ 1,720.42	\$ 1,642.28	\$ 1,275.98	\$ 110.87	\$ 55.37	\$ 16.59
i. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
j. Maximum FMV (min of h. and i.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	367.70	285.76	330.92	347.54	270.02	18.98	9.48	2.74
l. Imputed Income (j. - k.)	\$ 1,365.04	\$ 1,060.70	\$ 1,228.54	\$ 1,197.08	\$ 930.18	\$ 62.50	\$ 31.26	\$ 11.40

<b>7 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. Preliminary Total	\$ 1,434.26	\$ 1,114.66	\$ 1,290.90	\$ 1,272.39	\$ 988.50	\$ 97.57	\$ 48.69	\$ 12.06
i. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
j. Maximum FMV (min of h. and i.)	\$ 1,434.26	\$ 1,114.66	\$ 1,290.90	\$ 1,272.39	\$ 988.50	\$ 81.48	\$ 40.74	\$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	367.70	285.76	330.92	347.54	270.02	18.98	9.48	2.74
l. Imputed Income (j. - k.)	\$ 1,066.56	\$ 828.90	\$ 959.98	\$ 924.85	\$ 718.48	\$ 62.50	\$ 31.26	\$ 9.32





**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2018**

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

<b>Domestic Partner + 7 or more Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. Preliminary Total	\$ 2,116.42	\$ 1,644.70	\$ 1,904.84	\$ 1,824.05	\$ 1,417.20	\$ 124.81	\$ 62.33	\$ 18.32
j. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	367.70	285.76	330.92	347.54	270.02	18.98	9.48	2.74
m. Imputed Income (k. - l.)	\$ 1,365.04	\$ 1,060.70	\$ 1,228.54	\$ 1,197.08	\$ 930.18	\$ 62.50	\$ 31.26	\$ 11.40

<b>8 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 8	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. Preliminary Total	\$ 1,639.15	\$ 1,273.90	\$ 1,475.31	\$ 1,454.16	\$ 1,129.71	\$ 111.51	\$ 55.64	\$ 13.78
j. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,639.15	\$ 1,273.90	\$ 1,475.31	\$ 1,454.16	\$ 1,129.71	\$ 81.48	\$ 40.74	\$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	367.70	285.76	330.92	347.54	270.02	18.98	9.48	2.74
m. Imputed Income (k. - l.)	\$ 1,271.45	\$ 988.14	\$ 1,144.39	\$ 1,106.62	\$ 859.69	\$ 62.50	\$ 31.26	\$ 11.04

<b>9 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 8	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. FMV Child 9	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
j. Preliminary Total	\$ 1,844.05	\$ 1,433.14	\$ 1,659.73	\$ 1,635.92	\$ 1,270.93	\$ 125.45	\$ 62.60	\$ 15.50
k. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
l. Maximum FMV (min of j. and k.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	367.70	285.76	330.92	347.54	270.02	18.98	9.48	2.74
n. Imputed Income (l. - m.)	\$ 1,365.04	\$ 1,060.70	\$ 1,228.54	\$ 1,197.08	\$ 930.18	\$ 62.50	\$ 31.26	\$ 11.40

<b>10 or more Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 8	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. FMV Child 9	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
j. FMV Child 10	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
k. Preliminary Total	\$ 2,048.94	\$ 1,592.38	\$ 1,844.14	\$ 1,817.69	\$ 1,412.14	\$ 139.39	\$ 69.55	\$ 17.22
l. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
m. Maximum FMV (min of k. and l.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	367.70	285.76	330.92	347.54	270.02	18.98	9.48	2.74
o. Imputed Income (m. - n.)	\$ 1,365.04	\$ 1,060.70	\$ 1,228.54	\$ 1,197.08	\$ 930.18	\$ 62.50	\$ 31.26	\$ 11.40



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2018**

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

<b>Domestic Partner Only:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. Preliminary Total	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
c. Maximum (2-Party Rate)	1,297.34	1,008.08	1,167.58	1,158.36	900.12	51.86	25.96	10.48
d. Maximum FMV (min of b. and c.)	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	246.08	191.20	221.44	242.68	188.56	9.84	4.92	1.68
f. Imputed Income (d. - e.)	\$ 436.08	\$ 338.84	\$ 392.50	\$ 308.98	\$ 240.14	\$ 17.40	\$ 8.72	\$ 4.58

<b>1 Child Only:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. Preliminary Total	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
c. Maximum (2-Party Rate)	1,297.34	1,008.08	1,167.58	1,158.36	900.12	51.86	25.96	10.48
d. Maximum FMV (min of b. and c.)	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	246.08	191.20	221.44	242.68	188.56	9.84	4.92	1.68
f. Imputed Income (d. - e.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4.10	\$ 2.04	\$ 0.04

<b>Domestic Partner + 1 Child:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. Preliminary Total	\$ 887.05	\$ 689.28	\$ 798.35	\$ 733.43	\$ 569.91	\$ 41.18	\$ 20.60	\$ 7.98
d. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
e. Maximum FMV (min of c. and d.)	\$ 887.05	\$ 689.28	\$ 798.35	\$ 733.43	\$ 569.91	\$ 41.18	\$ 20.60	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	420.24	326.56	378.20	397.18	308.60	21.70	10.84	3.16
g. Imputed Income (e. - f.)	\$ 466.81	\$ 362.72	\$ 420.15	\$ 336.25	\$ 261.31	\$ 19.48	\$ 9.76	\$ 4.82

<b>2 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. Preliminary Total	\$ 409.79	\$ 318.48	\$ 368.83	\$ 363.54	\$ 282.43	\$ 27.88	\$ 13.91	\$ 3.44
d. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
e. Maximum FMV (min of c. and d.)	\$ 409.79	\$ 318.48	\$ 368.83	\$ 363.54	\$ 282.43	\$ 27.88	\$ 13.91	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	420.24	326.56	378.20	397.18	308.60	21.70	10.84	3.16
g. Imputed Income (e. - f.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6.18	\$ 3.07	\$ 0.28

<b>Domestic Partner + 2 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. Preliminary Total	\$ 1,091.95	\$ 848.52	\$ 982.77	\$ 915.20	\$ 711.13	\$ 55.12	\$ 27.55	\$ 9.70
e. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,091.95	\$ 848.52	\$ 982.77	\$ 915.20	\$ 711.13	\$ 55.12	\$ 27.55	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	420.24	326.56	378.20	397.18	308.60	21.70	10.84	3.16
h. Imputed Income (f. - g.)	\$ 671.71	\$ 521.96	\$ 604.57	\$ 518.02	\$ 402.53	\$ 33.42	\$ 16.71	\$ 6.54

<b>3 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. Preliminary Total	\$ 614.68	\$ 477.71	\$ 553.24	\$ 545.31	\$ 423.64	\$ 41.82	\$ 20.87	\$ 5.17
e. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
f. Maximum FMV (min of d. and e.)	\$ 614.68	\$ 477.71	\$ 553.24	\$ 545.31	\$ 423.64	\$ 41.82	\$ 20.87	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	420.24	326.56	378.20	397.18	308.60	21.70	10.84	3.16
h. Imputed Income (f. - g.)	\$ 194.44	\$ 151.15	\$ 175.04	\$ 148.13	\$ 115.04	\$ 20.12	\$ 10.03	\$ 2.01

<b>Domestic Partner + 3 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. Preliminary Total	\$ 1,296.84	\$ 1,007.75	\$ 1,167.18	\$ 1,096.97	\$ 852.34	\$ 69.06	\$ 34.51	\$ 11.43
f. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,296.84	\$ 1,007.75	\$ 1,167.18	\$ 1,096.97	\$ 852.34	\$ 69.06	\$ 34.51	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	420.24	326.56	378.20	397.18	308.60	21.70	10.84	3.16
i. Imputed Income (g. - h.)	\$ 876.60	\$ 681.19	\$ 788.98	\$ 699.79	\$ 543.74	\$ 47.36	\$ 23.67	\$ 8.27

<b>4 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. Preliminary Total	\$ 819.58	\$ 636.95	\$ 737.66	\$ 727.08	\$ 564.86	\$ 55.76	\$ 27.82	\$ 6.89
f. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
g. Maximum FMV (min of e. and f.)	\$ 819.58	\$ 636.95	\$ 737.66	\$ 727.08	\$ 564.86	\$ 55.76	\$ 27.82	\$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	420.24	326.56	378.20	397.18	308.60	21.70	10.84	3.16
i. Imputed Income (g. - h.)	\$ 399.34	\$ 310.39	\$ 359.46	\$ 329.90	\$ 256.26	\$ 34.06	\$ 16.98	\$ 3.73



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2018**



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

<b>Domestic Partner + 4 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. Preliminary Total	\$ 1,501.74	\$ 1,166.99	\$ 1,351.60	\$ 1,278.74	\$ 993.56	\$ 83.00	\$ 41.46	\$ 13.15
g. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
h. Maximum FMV (min of f. and g.)	\$ 1,501.74	\$ 1,166.99	\$ 1,351.60	\$ 1,278.74	\$ 993.56	\$ 81.48	\$ 40.74	\$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	420.24	326.56	378.20	397.18	308.60	21.70	10.84	3.16
j. Imputed Income (h. - i.)	\$ 1,081.50	\$ 840.43	\$ 973.40	\$ 881.56	\$ 684.96	\$ 59.78	\$ 29.90	\$ 9.99

<b>5 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. Preliminary Total	\$ 1,024.47	\$ 796.19	\$ 922.07	\$ 908.85	\$ 706.07	\$ 69.69	\$ 34.78	\$ 8.61
g. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
h. Maximum FMV (min of f. and g.)	\$ 1,024.47	\$ 796.19	\$ 922.07	\$ 908.85	\$ 706.07	\$ 69.69	\$ 34.78	\$ 8.61
i. Employee after-tax contribution (Family rate less Single rate)	420.24	326.56	378.20	397.18	308.60	21.70	10.84	3.16
j. Imputed Income (h. - i.)	\$ 604.23	\$ 469.63	\$ 543.87	\$ 511.67	\$ 397.47	\$ 47.99	\$ 23.94	\$ 5.45

<b>Domestic Partner + 5 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. Preliminary Total	\$ 1,706.63	\$ 1,326.23	\$ 1,536.01	\$ 1,460.51	\$ 1,134.77	\$ 96.93	\$ 48.42	\$ 14.87
h. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
i. Maximum FMV (min of g. and h.)	\$ 1,706.63	\$ 1,326.23	\$ 1,536.01	\$ 1,460.51	\$ 1,134.77	\$ 81.48	\$ 40.74	\$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	420.24	326.56	378.20	397.18	308.60	21.70	10.84	3.16
k. Imputed Income (i. - j.)	\$ 1,286.39	\$ 999.67	\$ 1,157.81	\$ 1,063.33	\$ 826.17	\$ 59.78	\$ 29.90	\$ 10.98

<b>6 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. Preliminary Total	\$ 1,229.36	\$ 955.43	\$ 1,106.48	\$ 1,090.62	\$ 847.28	\$ 83.63	\$ 41.73	\$ 10.33
h. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
i. Maximum FMV (min of g. and h.)	\$ 1,229.36	\$ 955.43	\$ 1,106.48	\$ 1,090.62	\$ 847.28	\$ 81.48	\$ 40.74	\$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	420.24	326.56	378.20	397.18	308.60	21.70	10.84	3.16
k. Imputed Income (i. - j.)	\$ 809.12	\$ 628.87	\$ 728.28	\$ 693.44	\$ 538.68	\$ 59.78	\$ 29.90	\$ 7.17

<b>Domestic Partner + 6 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. Preliminary Total	\$ 1,911.52	\$ 1,485.47	\$ 1,720.42	\$ 1,642.28	\$ 1,275.98	\$ 110.87	\$ 55.37	\$ 16.59
i. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
j. Maximum FMV (min of h. and i.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	420.24	326.56	378.20	397.18	308.60	21.70	10.84	3.16
l. Imputed Income (j. - k.)	\$ 1,312.50	\$ 1,019.90	\$ 1,181.26	\$ 1,147.44	\$ 891.60	\$ 59.78	\$ 29.90	\$ 10.98

<b>7 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. Preliminary Total	\$ 1,434.26	\$ 1,114.66	\$ 1,290.90	\$ 1,272.39	\$ 988.50	\$ 97.57	\$ 48.69	\$ 12.06
i. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
j. Maximum FMV (min of h. and i.)	\$ 1,434.26	\$ 1,114.66	\$ 1,290.90	\$ 1,272.39	\$ 988.50	\$ 81.48	\$ 40.74	\$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	420.24	326.56	378.20	397.18	308.60	21.70	10.84	3.16
l. Imputed Income (j. - k.)	\$ 1,014.02	\$ 788.10	\$ 912.70	\$ 875.21	\$ 679.90	\$ 59.78	\$ 29.90	\$ 8.90



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2018**

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

<b>Domestic Partner + 7 or more Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Domestic Partner	\$ 682.16	\$ 530.04	\$ 613.94	\$ 551.66	\$ 428.70	\$ 27.24	\$ 13.64	\$ 6.26
b. FMV Child 1	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. Preliminary Total	\$ 2,116.42	\$ 1,644.70	\$ 1,904.84	\$ 1,824.05	\$ 1,417.20	\$ 124.81	\$ 62.33	\$ 18.32
j. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	420.24	326.56	378.20	397.18	308.60	21.70	10.84	3.16
m. Imputed Income (k. - l.)	\$ 1,312.50	\$ 1,019.90	\$ 1,181.26	\$ 1,147.44	\$ 891.60	\$ 59.78	\$ 29.90	\$ 10.98

<b>8 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 8	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. Preliminary Total	\$ 1,639.15	\$ 1,273.90	\$ 1,475.31	\$ 1,454.16	\$ 1,129.71	\$ 111.51	\$ 55.64	\$ 13.78
j. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
k. Maximum FMV (min of i. and j.)	\$ 1,639.15	\$ 1,273.90	\$ 1,475.31	\$ 1,454.16	\$ 1,129.71	\$ 81.48	\$ 40.74	\$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	420.24	326.56	378.20	397.18	308.60	21.70	10.84	3.16
m. Imputed Income (k. - l.)	\$ 1,218.91	\$ 947.34	\$ 1,097.11	\$ 1,056.98	\$ 821.11	\$ 59.78	\$ 29.90	\$ 10.62

<b>9 Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 8	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. FMV Child 9	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
j. Preliminary Total	\$ 1,844.05	\$ 1,433.14	\$ 1,659.73	\$ 1,635.92	\$ 1,270.93	\$ 125.45	\$ 62.60	\$ 15.50
k. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
l. Maximum FMV (min of j. and k.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	420.24	326.56	378.20	397.18	308.60	21.70	10.84	3.16
n. Imputed Income (l. - m.)	\$ 1,312.50	\$ 1,019.90	\$ 1,181.26	\$ 1,147.44	\$ 891.60	\$ 59.78	\$ 29.90	\$ 10.98

<b>10 or more Children:</b>								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>Dental High</u>	<u>Dental Low</u>	<u>Vision</u>
a. FMV Child 1	\$ 204.89	\$ 159.24	\$ 184.41	\$ 181.77	\$ 141.21	\$ 13.94	\$ 6.96	\$ 1.72
b. FMV Child 2	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
c. FMV Child 3	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
d. FMV Child 4	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
e. FMV Child 5	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
f. FMV Child 6	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
g. FMV Child 7	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
h. FMV Child 8	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
i. FMV Child 9	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
j. FMV Child 10	204.89	159.24	184.41	181.77	141.21	13.94	6.96	1.72
k. Preliminary Total	\$ 2,048.94	\$ 1,592.38	\$ 1,844.14	\$ 1,817.69	\$ 1,412.14	\$ 139.39	\$ 69.55	\$ 17.22
l. Maximum (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
m. Maximum FMV (min of k. and l.)	\$ 1,732.74	\$ 1,346.46	\$ 1,559.46	\$ 1,544.62	\$ 1,200.20	\$ 81.48	\$ 40.74	\$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	420.24	326.56	378.20	397.18	308.60	21.70	10.84	3.16
o. Imputed Income (m. - n.)	\$ 1,312.50	\$ 1,019.90	\$ 1,181.26	\$ 1,147.44	\$ 891.60	\$ 59.78	\$ 29.90	\$ 10.98