



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



for Employees previously electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 25% Employee/75% Employer

Domestic Partner Only:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
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 (Family rate less 2-Party rate)	108.84	84.58	97.96	96.58	75.02	7.42	3.68	0.90
f. Imputed Income (d. - e.)	\$ 573.32	\$ 445.46	\$ 515.98	\$ 455.08	\$ 353.68	\$ 19.82	\$ 9.96	\$ 5.36

1 Child Only:								
	<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 (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
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 (Family rate less 2-Party rate)	108.84	84.58	97.96	96.58	75.02	7.42	3.68	0.90
f. Imputed Income (d. - e.)	\$ 96.05	\$ 74.66	\$ 86.45	\$ 85.19	\$ 66.19	\$ 6.52	\$ 3.28	\$ 0.82

Domestic Partner + 1 Child:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	108.84	84.58	97.96	96.58	75.02	7.42	3.68	0.90
g. Imputed Income (e. - f.)	\$ 778.21	\$ 604.70	\$ 700.39	\$ 636.85	\$ 494.89	\$ 33.76	\$ 16.92	\$ 7.08

2 Children:								
	<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 2-Party rate)	108.84	84.58	97.96	96.58	75.02	7.42	3.68	0.90
g. Imputed Income (e. - f.)	\$ 300.95	\$ 233.90	\$ 270.87	\$ 266.96	\$ 207.41	\$ 20.46	\$ 10.23	\$ 2.54

Domestic Partner + 2 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	108.84	84.58	97.96	96.58	75.02	7.42	3.68	0.90
h. Imputed Income (f. - g.)	\$ 983.11	\$ 763.94	\$ 884.81	\$ 818.62	\$ 636.11	\$ 47.70	\$ 23.87	\$ 8.80

3 Children:								
	<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 2-Party rate)	108.84	84.58	97.96	96.58	75.02	7.42	3.68	0.90
h. Imputed Income (f. - g.)	\$ 505.84	\$ 393.13	\$ 455.28	\$ 448.73	\$ 348.62	\$ 34.40	\$ 17.19	\$ 4.27

Domestic Partner + 3 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	108.84	84.58	97.96	96.58	75.02	7.42	3.68	0.90
i. Imputed Income (g. - h.)	\$ 1,188.00	\$ 923.17	\$ 1,069.22	\$ 1,000.39	\$ 777.32	\$ 61.64	\$ 30.83	\$ 10.53

4 Children:								
	<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 2-Party rate)	108.84	84.58	97.96	96.58	75.02	7.42	3.68	0.90
i. Imputed Income (g. - h.)	\$ 710.74	\$ 552.37	\$ 639.70	\$ 630.50	\$ 489.84	\$ 48.34	\$ 24.14	\$ 5.99



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for Employees previously electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 25% Employee/75% Employer

Domestic Partner + 4 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	108.84	84.58	97.96	96.58	75.02	7.42	3.68	0.90
j. Imputed Income (h. - i.)	\$ 1,392.90	\$ 1,082.41	\$ 1,253.64	\$ 1,182.16	\$ 918.54	\$ 74.06	\$ 37.06	\$ 12.25

5 Children:								
	<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 2-Party rate)	108.84	84.58	97.96	96.58	75.02	7.42	3.68	0.90
j. Imputed Income (h. - i.)	\$ 915.63	\$ 711.61	\$ 824.11	\$ 812.27	\$ 631.05	\$ 62.27	\$ 31.10	\$ 7.71

Domestic Partner + 5 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	108.84	84.58	97.96	96.58	75.02	7.42	3.68	0.90
k. Imputed Income (i. - j.)	\$ 1,597.79	\$ 1,241.65	\$ 1,438.05	\$ 1,363.93	\$ 1,059.75	\$ 74.06	\$ 37.06	\$ 13.24

6 Children:								
	<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 2-Party rate)	108.84	84.58	97.96	96.58	75.02	7.42	3.68	0.90
k. Imputed Income (i. - j.)	\$ 1,120.52	\$ 870.85	\$ 1,008.52	\$ 994.04	\$ 772.26	\$ 74.06	\$ 37.06	\$ 9.43

Domestic Partner + 6 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	108.84	84.58	97.96	96.58	75.02	7.42	3.68	0.90
l. Imputed Income (j. - k.)	\$ 1,623.90	\$ 1,261.88	\$ 1,461.50	\$ 1,448.04	\$ 1,125.18	\$ 74.06	\$ 37.06	\$ 13.24

7 Children:								
	<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 2-Party rate)	108.84	84.58	97.96	96.58	75.02	7.42	3.68	0.90
l. Imputed Income (j. - k.)	\$ 1,325.42	\$ 1,030.08	\$ 1,192.94	\$ 1,175.81	\$ 913.48	\$ 74.06	\$ 37.06	\$ 11.16



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Domestic Partner + 7 or more Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	108.84	84.58	97.96	96.58	75.02	7.42	3.68	0.90
m. Imputed Income (k. - l.)	\$ 1,623.90	\$ 1,261.88	\$ 1,461.50	\$ 1,448.04	\$ 1,125.18	\$ 74.06	\$ 37.06	\$ 13.24

8 Children:								
	<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 2-Party rate)	108.84	84.58	97.96	96.58	75.02	7.42	3.68	0.90
m. Imputed Income (k. - l.)	\$ 1,530.31	\$ 1,189.32	\$ 1,377.35	\$ 1,357.58	\$ 1,054.69	\$ 74.06	\$ 37.06	\$ 12.88

9 Children:								
	<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 2-Party rate)	108.84	84.58	97.96	96.58	75.02	7.42	3.68	0.90
n. Imputed Income (l. - m.)	\$ 1,623.90	\$ 1,261.88	\$ 1,461.50	\$ 1,448.04	\$ 1,125.18	\$ 74.06	\$ 37.06	\$ 13.24

10 or more Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	108.84	84.58	97.96	96.58	75.02	7.42	3.68	0.90
o. Imputed Income (m. - n.)	\$ 1,623.90	\$ 1,261.88	\$ 1,461.50	\$ 1,448.04	\$ 1,125.18	\$ 74.06	\$ 37.06	\$ 13.24



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

for Employees previously electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 30% Employee/70% Employer

Domestic Partner Only:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
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 (Family rate less 2-Party rate)	130.62	101.52	117.56	115.88	90.02	8.88	4.44	1.10
f. Imputed Income (d. - e.)	\$ 551.54	\$ 428.52	\$ 496.38	\$ 435.78	\$ 338.68	\$ 18.36	\$ 9.20	\$ 5.16

1 Child Only:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
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 (Family rate less 2-Party rate)	130.62	101.52	117.56	115.88	90.02	8.88	4.44	1.10
f. Imputed Income (d. - e.)	\$ 74.27	\$ 57.72	\$ 66.85	\$ 65.89	\$ 51.19	\$ 5.06	\$ 2.52	\$ 0.62

Domestic Partner + 1 Child:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	130.62	101.52	117.56	115.88	90.02	8.88	4.44	1.10
g. Imputed Income (e. - f.)	\$ 756.43	\$ 587.76	\$ 680.79	\$ 617.55	\$ 479.89	\$ 32.30	\$ 16.16	\$ 6.88

2 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	130.62	101.52	117.56	115.88	90.02	8.88	4.44	1.10
g. Imputed Income (e. - f.)	\$ 279.17	\$ 216.96	\$ 251.27	\$ 247.66	\$ 192.41	\$ 19.00	\$ 9.47	\$ 2.34

Domestic Partner + 2 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	130.62	101.52	117.56	115.88	90.02	8.88	4.44	1.10
h. Imputed Income (f. - g.)	\$ 961.33	\$ 747.00	\$ 865.21	\$ 799.32	\$ 621.11	\$ 46.24	\$ 23.11	\$ 8.60

3 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	130.62	101.52	117.56	115.88	90.02	8.88	4.44	1.10
h. Imputed Income (f. - g.)	\$ 484.06	\$ 376.19	\$ 435.68	\$ 429.43	\$ 333.62	\$ 32.94	\$ 16.43	\$ 4.07

Domestic Partner + 3 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	130.62	101.52	117.56	115.88	90.02	8.88	4.44	1.10
i. Imputed Income (g. - h.)	\$ 1,166.22	\$ 906.23	\$ 1,049.62	\$ 981.09	\$ 762.32	\$ 60.18	\$ 30.07	\$ 10.33

4 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	130.62	101.52	117.56	115.88	90.02	8.88	4.44	1.10
i. Imputed Income (g. - h.)	\$ 688.96	\$ 535.43	\$ 620.10	\$ 611.20	\$ 474.84	\$ 46.88	\$ 23.38	\$ 5.79



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



for Employees previously electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 30% Employee/70% Employer

Domestic Partner + 4 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	130.62	101.52	117.56	115.88	90.02	8.88	4.44	1.10
j. Imputed Income (h. - i.)	\$ 1,371.12	\$ 1,065.47	\$ 1,234.04	\$ 1,162.86	\$ 903.54	\$ 72.60	\$ 36.30	\$ 12.05

5 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	130.62	101.52	117.56	115.88	90.02	8.88	4.44	1.10
j. Imputed Income (h. - i.)	\$ 893.85	\$ 694.67	\$ 804.51	\$ 792.97	\$ 616.05	\$ 60.81	\$ 30.34	\$ 7.51

Domestic Partner + 5 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	130.62	101.52	117.56	115.88	90.02	8.88	4.44	1.10
k. Imputed Income (i. - j.)	\$ 1,576.01	\$ 1,224.71	\$ 1,418.45	\$ 1,344.63	\$ 1,044.75	\$ 72.60	\$ 36.30	\$ 13.04

6 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	130.62	101.52	117.56	115.88	90.02	8.88	4.44	1.10
k. Imputed Income (i. - j.)	\$ 1,098.74	\$ 853.91	\$ 988.92	\$ 974.74	\$ 757.26	\$ 72.60	\$ 36.30	\$ 9.23

Domestic Partner + 6 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	130.62	101.52	117.56	115.88	90.02	8.88	4.44	1.10
l. Imputed Income (j. - k.)	\$ 1,602.12	\$ 1,244.94	\$ 1,441.90	\$ 1,428.74	\$ 1,110.18	\$ 72.60	\$ 36.30	\$ 13.04

7 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	130.62	101.52	117.56	115.88	90.02	8.88	4.44	1.10
l. Imputed Income (j. - k.)	\$ 1,303.64	\$ 1,013.14	\$ 1,173.34	\$ 1,156.51	\$ 898.48	\$ 72.60	\$ 36.30	\$ 10.96



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

for Employees previously electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 30% Employee/70% Employer

Domestic Partner + 7 or more Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	130.62	101.52	117.56	115.88	90.02	8.88	4.44	1.10
m. Imputed Income (k. - l.)	\$ 1,602.12	\$ 1,244.94	\$ 1,441.90	\$ 1,428.74	\$ 1,110.18	\$ 72.60	\$ 36.30	\$ 13.04

8 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	130.62	101.52	117.56	115.88	90.02	8.88	4.44	1.10
m. Imputed Income (k. - l.)	\$ 1,508.53	\$ 1,172.38	\$ 1,357.75	\$ 1,338.28	\$ 1,039.69	\$ 72.60	\$ 36.30	\$ 12.68

9 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	130.62	101.52	117.56	115.88	90.02	8.88	4.44	1.10
n. Imputed Income (l. - m.)	\$ 1,602.12	\$ 1,244.94	\$ 1,441.90	\$ 1,428.74	\$ 1,110.18	\$ 72.60	\$ 36.30	\$ 13.04

10 or more Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	130.62	101.52	117.56	115.88	90.02	8.88	4.44	1.10
o. Imputed Income (m. - n.)	\$ 1,602.12	\$ 1,244.94	\$ 1,441.90	\$ 1,428.74	\$ 1,110.18	\$ 72.60	\$ 36.30	\$ 13.04



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

for Employees previously electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 35% Employee/65% Employer

Domestic Partner Only:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
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 (Family rate less 2-Party rate)	152.40	118.44	137.16	135.20	105.02	10.36	5.18	1.26
f. Imputed Income (d. - e.)	\$ 529.76	\$ 411.60	\$ 476.78	\$ 416.46	\$ 323.68	\$ 16.88	\$ 8.46	\$ 5.00

1 Child Only:								
	<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 (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
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 (Family rate less 2-Party rate)	152.40	118.44	137.16	135.20	105.02	10.36	5.18	1.26
f. Imputed Income (d. - e.)	\$ 52.49	\$ 40.80	\$ 47.25	\$ 46.57	\$ 36.19	\$ 3.58	\$ 1.78	\$ 0.46

Domestic Partner + 1 Child:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	152.40	118.44	137.16	135.20	105.02	10.36	5.18	1.26
g. Imputed Income (e. - f.)	\$ 734.65	\$ 570.84	\$ 661.19	\$ 598.23	\$ 464.89	\$ 30.82	\$ 15.42	\$ 6.72

2 Children:								
	<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 2-Party rate)	152.40	118.44	137.16	135.20	105.02	10.36	5.18	1.26
g. Imputed Income (e. - f.)	\$ 257.39	\$ 200.04	\$ 231.67	\$ 228.34	\$ 177.41	\$ 17.52	\$ 8.73	\$ 2.18

Domestic Partner + 2 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	152.40	118.44	137.16	135.20	105.02	10.36	5.18	1.26
h. Imputed Income (f. - g.)	\$ 939.55	\$ 730.08	\$ 845.61	\$ 780.00	\$ 606.11	\$ 44.76	\$ 22.37	\$ 8.44

3 Children:								
	<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 2-Party rate)	152.40	118.44	137.16	135.20	105.02	10.36	5.18	1.26
h. Imputed Income (f. - g.)	\$ 462.28	\$ 359.27	\$ 416.08	\$ 410.11	\$ 318.62	\$ 31.46	\$ 15.69	\$ 3.91

Domestic Partner + 3 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	152.40	118.44	137.16	135.20	105.02	10.36	5.18	1.26
i. Imputed Income (g. - h.)	\$ 1,144.44	\$ 889.31	\$ 1,030.02	\$ 961.77	\$ 747.32	\$ 58.70	\$ 29.33	\$ 10.17

4 Children:								
	<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 2-Party rate)	152.40	118.44	137.16	135.20	105.02	10.36	5.18	1.26
i. Imputed Income (g. - h.)	\$ 667.18	\$ 518.51	\$ 600.50	\$ 591.88	\$ 459.84	\$ 45.40	\$ 22.64	\$ 5.63



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



for Employees previously electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 35% Employee/65% Employer

Domestic Partner + 4 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	152.40	118.44	137.16	135.20	105.02	10.36	5.18	1.26
j. Imputed Income (h. - i.)	\$ 1,349.34	\$ 1,048.55	\$ 1,214.44	\$ 1,143.54	\$ 888.54	\$ 71.12	\$ 35.56	\$ 11.89

5 Children:								
	<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 2-Party rate)	152.40	118.44	137.16	135.20	105.02	10.36	5.18	1.26
j. Imputed Income (h. - i.)	\$ 872.07	\$ 677.75	\$ 784.91	\$ 773.65	\$ 601.05	\$ 59.33	\$ 29.60	\$ 7.35

Domestic Partner + 5 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	152.40	118.44	137.16	135.20	105.02	10.36	5.18	1.26
k. Imputed Income (i. - j.)	\$ 1,554.23	\$ 1,207.79	\$ 1,398.85	\$ 1,325.31	\$ 1,029.75	\$ 71.12	\$ 35.56	\$ 12.88

6 Children:								
	<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 2-Party rate)	152.40	118.44	137.16	135.20	105.02	10.36	5.18	1.26
k. Imputed Income (i. - j.)	\$ 1,076.96	\$ 836.99	\$ 969.32	\$ 955.42	\$ 742.26	\$ 71.12	\$ 35.56	\$ 9.07

Domestic Partner + 6 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	152.40	118.44	137.16	135.20	105.02	10.36	5.18	1.26
l. Imputed Income (j. - k.)	\$ 1,580.34	\$ 1,228.02	\$ 1,422.30	\$ 1,409.42	\$ 1,095.18	\$ 71.12	\$ 35.56	\$ 12.88

7 Children:								
	<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 2-Party rate)	152.40	118.44	137.16	135.20	105.02	10.36	5.18	1.26
l. Imputed Income (j. - k.)	\$ 1,281.86	\$ 996.22	\$ 1,153.74	\$ 1,137.19	\$ 883.48	\$ 71.12	\$ 35.56	\$ 10.80



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

for Employees previously electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 35% Employee/65% Employer

Domestic Partner + 7 or more Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	152.40	118.44	137.16	135.20	105.02	10.36	5.18	1.26
m. Imputed Income (k. - l.)	\$ 1,580.34	\$ 1,228.02	\$ 1,422.30	\$ 1,409.42	\$ 1,095.18	\$ 71.12	\$ 35.56	\$ 12.88

8 Children:								
	<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 2-Party rate)	152.40	118.44	137.16	135.20	105.02	10.36	5.18	1.26
m. Imputed Income (k. - l.)	\$ 1,486.75	\$ 1,155.46	\$ 1,338.15	\$ 1,318.96	\$ 1,024.69	\$ 71.12	\$ 35.56	\$ 12.52

9 Children:								
	<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 2-Party rate)	152.40	118.44	137.16	135.20	105.02	10.36	5.18	1.26
n. Imputed Income (l. - m.)	\$ 1,580.34	\$ 1,228.02	\$ 1,422.30	\$ 1,409.42	\$ 1,095.18	\$ 71.12	\$ 35.56	\$ 12.88

10 or more Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	152.40	118.44	137.16	135.20	105.02	10.36	5.18	1.26
o. Imputed Income (m. - n.)	\$ 1,580.34	\$ 1,228.02	\$ 1,422.30	\$ 1,409.42	\$ 1,095.18	\$ 71.12	\$ 35.56	\$ 12.88



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

for Employees previously electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 40% Employee/60% Employer

Domestic Partner Only:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
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 (Family rate less 2-Party rate)	174.16	135.36	156.76	154.50	120.04	11.86	5.92	1.48
f. Imputed Income (d. - e.)	\$ 508.00	\$ 394.68	\$ 457.18	\$ 397.16	\$ 308.66	\$ 15.38	\$ 7.72	\$ 4.78

1 Child Only:								
	<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 (Family Rate)	1,732.74	1,346.46	1,559.46	1,544.62	1,200.20	81.48	40.74	14.14
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 (Family rate less 2-Party rate)	174.16	135.36	156.76	154.50	120.04	11.86	5.92	1.48
f. Imputed Income (d. - e.)	\$ 30.73	\$ 23.88	\$ 28.00	\$ 27.00	\$ 21.17	\$ 2.08	\$ 1.04	\$ 0.24

Domestic Partner + 1 Child:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	174.16	135.36	156.76	154.50	120.04	11.86	5.92	1.48
g. Imputed Income (e. - f.)	\$ 712.89	\$ 553.92	\$ 641.59	\$ 578.93	\$ 449.87	\$ 29.32	\$ 14.68	\$ 6.50

2 Children:								
	<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 2-Party rate)	174.16	135.36	156.76	154.50	120.04	11.86	5.92	1.48
g. Imputed Income (e. - f.)	\$ 235.63	\$ 183.12	\$ 212.07	\$ 209.04	\$ 162.39	\$ 16.02	\$ 7.99	\$ 1.96

Domestic Partner + 2 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	174.16	135.36	156.76	154.50	120.04	11.86	5.92	1.48
h. Imputed Income (f. - g.)	\$ 917.79	\$ 713.16	\$ 826.01	\$ 760.70	\$ 591.09	\$ 43.26	\$ 21.63	\$ 8.22

3 Children:								
	<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 2-Party rate)	174.16	135.36	156.76	154.50	120.04	11.86	5.92	1.48
h. Imputed Income (f. - g.)	\$ 440.52	\$ 342.35	\$ 396.48	\$ 390.81	\$ 303.60	\$ 29.96	\$ 14.95	\$ 3.69

Domestic Partner + 3 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	174.16	135.36	156.76	154.50	120.04	11.86	5.92	1.48
i. Imputed Income (g. - h.)	\$ 1,122.68	\$ 872.39	\$ 1,010.42	\$ 942.47	\$ 732.30	\$ 57.20	\$ 28.59	\$ 9.95

4 Children:								
	<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 2-Party rate)	174.16	135.36	156.76	154.50	120.04	11.86	5.92	1.48
i. Imputed Income (g. - h.)	\$ 645.42	\$ 501.59	\$ 580.90	\$ 572.58	\$ 444.82	\$ 43.90	\$ 21.90	\$ 5.41



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



for Employees previously electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 40% Employee/60% Employer

Domestic Partner + 4 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	174.16	135.36	156.76	154.50	120.04	11.86	5.92	1.48
j. Imputed Income (h. - i.)	\$ 1,327.58	\$ 1,031.63	\$ 1,194.84	\$ 1,124.24	\$ 873.52	\$ 69.62	\$ 34.82	\$ 11.67

5 Children:								
	<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 2-Party rate)	174.16	135.36	156.76	154.50	120.04	11.86	5.92	1.48
j. Imputed Income (h. - i.)	\$ 850.31	\$ 660.83	\$ 765.31	\$ 754.35	\$ 586.03	\$ 57.83	\$ 28.86	\$ 7.13

Domestic Partner + 5 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	174.16	135.36	156.76	154.50	120.04	11.86	5.92	1.48
k. Imputed Income (i. - j.)	\$ 1,532.47	\$ 1,190.87	\$ 1,379.25	\$ 1,306.01	\$ 1,014.73	\$ 69.62	\$ 34.82	\$ 12.66

6 Children:								
	<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 2-Party rate)	174.16	135.36	156.76	154.50	120.04	11.86	5.92	1.48
k. Imputed Income (i. - j.)	\$ 1,055.20	\$ 820.07	\$ 949.72	\$ 936.12	\$ 727.24	\$ 69.62	\$ 34.82	\$ 8.85

Domestic Partner + 6 Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	174.16	135.36	156.76	154.50	120.04	11.86	5.92	1.48
l. Imputed Income (j. - k.)	\$ 1,558.58	\$ 1,211.10	\$ 1,402.70	\$ 1,390.12	\$ 1,080.16	\$ 69.62	\$ 34.82	\$ 12.66

7 Children:								
	<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 2-Party rate)	174.16	135.36	156.76	154.50	120.04	11.86	5.92	1.48
l. Imputed Income (j. - k.)	\$ 1,260.10	\$ 979.30	\$ 1,134.14	\$ 1,117.89	\$ 868.46	\$ 69.62	\$ 34.82	\$ 10.58



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

for Employees previously electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 40% Employee/60% Employer

Domestic Partner + 7 or more Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	174.16	135.36	156.76	154.50	120.04	11.86	5.92	1.48
m. Imputed Income (k. - l.)	\$ 1,558.58	\$ 1,211.10	\$ 1,402.70	\$ 1,390.12	\$ 1,080.16	\$ 69.62	\$ 34.82	\$ 12.66

8 Children:								
	<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 2-Party rate)	174.16	135.36	156.76	154.50	120.04	11.86	5.92	1.48
m. Imputed Income (k. - l.)	\$ 1,464.99	\$ 1,138.54	\$ 1,318.55	\$ 1,299.66	\$ 1,009.67	\$ 69.62	\$ 34.82	\$ 12.30

9 Children:								
	<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 2-Party rate)	174.16	135.36	156.76	154.50	120.04	11.86	5.92	1.48
n. Imputed Income (l. - m.)	\$ 1,558.58	\$ 1,211.10	\$ 1,402.70	\$ 1,390.12	\$ 1,080.16	\$ 69.62	\$ 34.82	\$ 12.66

10 or more Children:								
	<u>BCBS High</u>	<u>BCBS Low</u>	<u>BCBS EPO</u>	<u>Pres High</u>	<u>Pres Low</u>	<u>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 2-Party rate)	174.16	135.36	156.76	154.50	120.04	11.86	5.92	1.48
o. Imputed Income (m. - n.)	\$ 1,558.58	\$ 1,211.10	\$ 1,402.70	\$ 1,390.12	\$ 1,080.16	\$ 69.62	\$ 34.82	\$ 12.66