New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2024
for Employees otherwise electing Single Coverage with Rates Shared 20% Employee/80% Employer

Segal

Domestic Partner Only:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. Preliminary Total	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
c. Maximum (2-Party Rate)	1,930.26	1,338.34	1,737.20	1,723.48	1,195.00	52.80	26.44	53.40	26.74	59.98	30.04	10.80
d. Maximum FMV (min of b. and c.)	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
e. Employee after-tax contribution (2-Party rate less Single rate)	183.04	126.92	164.76	180.56	125.18	5.02	2.50	5.08	2.54	5.70	2.84	0.88
f. Imputed Income (d. - e.)	$ 831.94	$ 576.78	$ 748.68	$ 640.20	$ 443.96	$ 22.72	$ 11.40	$ 22.98	$ 11.52	$ 25.82	$ 12.94	$ 5.58

1 Child Only:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. Preliminary Total	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
c. Maximum (2-Party Rate)	1,930.26	1,338.34	1,737.20	1,723.48	1,195.00	52.80	26.44	53.40	26.74	59.98	30.04	10.80
d. Maximum FMV (min of b. and c.)	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
e. Employee after-tax contribution (2-Party rate less Single rate)	183.04	126.92	164.76	180.56	125.18	5.02	2.50	5.08	2.54	5.70	2.84	0.88
f. Imputed Income (d. - e.)	$ 121.83	$ 84.50	$ 109.61	$ 89.88	$ 62.31	$ 9.17	$ 4.58	$ 9.27	$ 4.62	$ 10.42	$ 5.21	$ 0.89

Domestic Partner + 1 Child:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. FMV Child 1	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. Preliminary Total	$ 1,319.85	$ 915.12	$ 1,187.81	$1,091.20	$ 756.63	$ 41.93	$ 20.98	$ 42.41	$ 21.22	$ 47.64	$ 23.83	$ 8.23
d. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
e. Maximum FMV (min of c. and d.)	$ 1,319.85	$ 915.12	$ 1,187.81	$1,091.20	$ 756.63	$ 41.93	$ 20.98	$ 42.41	$ 21.22	$ 47.64	$ 23.83	$ 8.23
f. Employee after-tax contribution (Family rate less Single rate)	312.62	216.78	281.36	295.48	204.86	11.04	5.52	11.18	5.58	12.54	6.26	1.62
g. Imputed Income (e. - f.)	$ 1,007.23	$ 698.34	$ 906.45	$ 795.72	$ 551.77	$ 30.89	$ 15.46	$ 31.23	$ 15.64	$ 35.10	$ 17.57	$ 6.61

2 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. Preliminary Total	$ 609.73	$ 422.83	$ 548.74	$ 540.88	$ 374.98	$ 28.39	$ 14.16	$ 28.71	$ 14.32	$ 32.24	$ 16.09	$ 3.54
d. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
e. Maximum FMV (min of c. and d.)	$ 609.73	$ 422.83	$ 548.74	$ 540.88	$ 374.98	$ 28.39	$ 14.16	$ 28.71	$ 14.32	$ 32.24	$ 16.09	$ 3.54
f. Employee after-tax contribution (Family rate less Single rate)	312.62	216.78	281.36	295.48	204.86	11.04	5.52	11.18	5.58	12.54	6.26	1.62
g. Imputed Income (e. - f.)	$ 297.11	$ 206.05	$ 267.38	$ 245.40	$ 170.12	$ 17.35	$ 8.64	$ 17.53	$ 8.74	$ 19.70	$ 9.83	$ 1.92

Domestic Partner + 2 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. FMV Child 1	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. Preliminary Total	$ 1,624.71	$1,126.53	$ 1,462.18	$1,361.64	$ 944.12	$ 56.13	$ 28.06	$ 56.77	$ 28.38	$ 63.76	$ 31.87	$ 10.00
e. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
f. Maximum FMV (min of d. and e.)	$ 1,624.71	$1,126.53	$ 1,462.18	$1,361.64	$ 944.12	$ 56.13	$ 28.06	$ 56.77	$ 28.38	$ 63.76	$ 31.87	$ 10.00
g. Employee after-tax contribution (Family rate less Single rate)	312.62	216.78	281.36	295.48	204.86	11.04	5.52	11.18	5.58	12.54	6.26	1.62
h. Imputed Income (f. - g.)	$ 1,312.09	$ 909.75	$ 1,180.82	$1,066.16	$ 739.26	$ 45.09	$ 22.54	$ 45.59	$ 22.80	$ 51.22	$ 25.61	$ 8.38

3 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. Preliminary Total	$ 914.60	$ 634.25	$ 823.12	$ 811.31	$ 562.48	$ 42.58	$ 21.23	$ 43.06	$ 21.49	$ 48.37	$ 24.14	$ 5.31
e. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
f. Maximum FMV (min of d. and e.)	$ 914.60	$ 634.25	$ 823.12	$ 811.31	$ 562.48	$ 42.58	$ 21.23	$ 43.06	$ 21.49	$ 48.37	$ 24.14	$ 5.31
g. Employee after-tax contribution (Family rate less Single rate)	312.62	216.78	281.36	295.48	204.86	11.04	5.52	11.18	5.58	12.54	6.26	1.62
h. Imputed Income (f. - g.)	$ 601.98	$ 417.47	$ 541.76	$ 515.83	$ 357.62	$ 31.54	$ 15.71	$ 31.88	$ 15.91	$ 35.83	$ 17.88	$ 3.69

Domestic Partner + 3 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. FMV Child 1	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. Preliminary Total	$ 1,929.58	$1,337.95	$ 1,736.56	$1,632.07	$1,131.62	$ 70.32	$ 35.13	$ 71.12	$ 35.55	$ 79.89	$ 39.92	$ 11.77
f. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
g. Maximum FMV (min of e. and f.)	$ 1,929.58	$1,337.95	$ 1,736.56	$1,632.07	$1,131.62	$ 70.32	$ 35.13	$ 71.12	$ 35.55	$ 79.89	$ 39.92	$ 11.77
h. Employee after-tax contribution (Family rate less Single rate)	312.62	216.78	281.36	295.48	204.86	11.04	5.52	11.18	5.58	12.54	6.26	1.62
i. Imputed Income (g. - h.)	$ 1,616.96	$1,121.17	$ 1,455.20	$1,336.59	$ 926.76	$ 59.28	$ 29.61	$ 59.94	$ 29.97	$ 67.35	$ 33.66	$ 10.15

4 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. Preliminary Total	$ 1,219.46	$ 845.67	$ 1,097.49	$ 1,081.75	$ 749.97	$ 56.77	$ 28.31	$ 57.41	$ 28.65	$ 64.49	$ 32.19	$ 7.08
f. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
g. Maximum FMV (min of e. and f.)	$ 1,219.46	$ 845.67	$ 1,097.49	$ 1,081.75	$ 749.97	$ 56.77	$ 28.31	$ 57.41	$ 28.65	$ 64.49	$ 32.19	$ 7.08
h. Employee after-tax contribution (Family rate less Single rate)	312.62	216.78	281.36	295.48	204.86	11.04	5.52	11.18	5.58	12.54	6.26	1.62
i. Imputed Income (g. - h.)	$ 906.84	$ 628.89	$ 816.13	$ 786.27	$ 545.11	$ 45.73	$ 22.79	$ 46.23	$ 23.07	$ 51.95	$ 25.93	$ 5.46

Domestic Partner + 4 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. FMV Child 1	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. Preliminary Total	$ 2,234.44	$1,549.37	$ 2,010.93	$1,902.51	$1,319.11	$ 84.51	$ 42.21	$ 85.47	$ 42.71	$ 96.01	$ 47.97	$ 13.54
g. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
h. Maximum FMV (min of f. and g.)	$ 2,234.44	$1,549.37	$ 2,010.93	$1,902.51	$1,319.11	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 13.54
i. Employee after-tax contribution (Family rate less Single rate)	312.62	216.78	281.36	295.48	204.86	11.04	5.52	11.18	5.58	12.54	6.26	1.62
j. Imputed Income (h. - i.)	$ 1,921.82	$1,332.59	$ 1,729.57	$1,607.03	$1,114.25	$ 71.92	$ 35.96	$ 72.72	$ 36.38	$ 81.70	$ 40.88	$ 11.92

5 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. Preliminary Total	$ 1,524.33	$ 1,057.08	$ 1,371.86	$ 1,352.19	$ 937.46	$ 70.96	$ 35.39	$ 71.76	$ 35.81	$ 80.61	$ 40.24	$ 8.85
g. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
h. Maximum FMV (min of f. and g.)	$ 1,524.33	$ 1,057.08	$ 1,371.86	$ 1,352.19	$ 937.46	$ 70.96	$ 35.39	$ 71.76	$ 35.81	$ 80.61	$ 40.24	$ 8.85
i. Employee after-tax contribution (Family rate less Single rate)	312.62	216.78	281.36	295.48	204.86	11.04	5.52	11.18	5.58	12.54	6.26	1.62
j. Imputed Income (h. - i.)	$ 1,211.71	$ 840.30	$ 1,090.50	$ 1,056.71	$ 732.60	$ 59.92	$ 29.87	$ 60.58	$ 30.23	$ 68.07	$ 33.98	$ 7.23

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2024
for Employees otherwise electing Single Coverage with Rates Shared 20% Employee/80% Employer

Segal

Domestic Partner + 5 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. FMV Child 1	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. Preliminary Total	$ 2,539.31	$1,760.78	$ 2,285.30	$2,172.95	$1,506.60	$ 98.70	$ 49.29	$ 99.82	$ 49.87	$ 112.13	$ 56.02	$ 15.31
h. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
i. Maximum FMV (min of g. and h.)	$ 2,539.31	$1,760.78	$ 2,285.30	$2,172.95	$1,506.60	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 14.56
j. Employee after-tax contribution (Family rate less Single rate)	312.62	216.78	281.36	295.48	204.86	11.04	5.52	11.18	5.58	12.54	6.26	1.62
k. Imputed Income (i. - j.)	$ 2,226.69	$1,544.00	$ 2,003.94	$1,877.47	$1,301.74	$ 71.92	$ 35.96	$ 72.72	$ 36.38	$ 81.70	$ 40.88	$ 12.94

6 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 6	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. Preliminary Total	$ 1,829.20	$ 1,268.50	$ 1,646.23	$ 1,622.63	$ 1,124.95	$ 85.16	$ 42.47	$ 86.12	$ 42.97	$ 96.73	$ 48.28	$ 10.62
h. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
i. Maximum FMV (min of g. and h.)	$ 1,829.20	$ 1,268.50	$ 1,646.23	$ 1,622.63	$ 1,124.95	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 10.62
j. Employee after-tax contribution (Family rate less Single rate)	312.62	216.78	281.36	295.48	204.86	11.04	5.52	11.18	5.58	12.54	6.26	1.62
k. Imputed Income (i. - j.)	$ 1,516.58	$ 1,051.72	$ 1,364.87	$ 1,327.15	$ 920.09	$ 71.92	$ 35.96	$ 72.72	$ 36.38	$ 81.70	$ 40.88	$ 9.00

Domestic Partner + 6 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. FMV Child 1	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. FMV Child 6	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
h. Preliminary Total	$ 2,844.18	$1,972.20	$ 2,559.67	$2,443.39	$1,694.09	$ 112.90	$ 56.37	$ 114.18	$ 57.03	$ 128.25	$ 64.06	$ 17.08
i. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
j. Maximum FMV (min of h. and i.)	$ 2,578.10	$1,787.60	$ 2,320.24	$2,298.16	$1,593.42	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 14.56
k. Employee after-tax contribution (Family rate less Single rate)	312.62	216.78	281.36	295.48	204.86	11.04	5.52	11.18	5.58	12.54	6.26	1.62
l. Imputed Income (j. - k.)	$ 2,265.48	$1,570.82	$ 2,038.88	$2,002.68	$1,388.56	$ 71.92	$ 35.96	$ 72.72	$ 36.38	$ 81.70	$ 40.88	$ 12.94

7 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 6	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. FMV Child 7	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
h. Preliminary Total	$ 2,134.06	$ 1,479.92	$ 1,920.60	$ 1,893.06	$ 1,312.44	$ 99.35	$ 49.54	$ 100.47	$ 50.14	$ 112.86	$ 56.33	$ 12.39
i. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
j. Maximum FMV (min of h. and i.)	$ 2,134.06	$ 1,479.92	$ 1,920.60	$ 1,893.06	$ 1,312.44	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 12.39
k. Employee after-tax contribution (Family rate less Single rate)	312.62	216.78	281.36	295.48	204.86	11.04	5.52	11.18	5.58	12.54	6.26	1.62
l. Imputed Income (j. - k.)	$ 1,821.44	$ 1,263.14	$ 1,639.24	$ 1,597.58	$ 1,107.58	$ 71.92	$ 35.96	$ 72.72	$ 36.38	$ 81.70	$ 40.88	$ 10.77

Domestic Partner + 7 or more Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. FMV Child 1	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. FMV Child 6	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
h. FMV Child 7	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
i. Preliminary Total	$ 3,149.04	$2,183.62	$ 2,834.04	$2,713.82	$1,881.58	$ 127.09	$ 63.44	$ 128.53	$ 64.20	$ 144.38	$ 72.11	$ 18.85
j. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
k. Maximum FMV (min of i. and j.)	$ 2,578.10	$1,787.60	$ 2,320.24	$2,298.16	$1,593.42	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 14.56
l. Employee after-tax contribution (Family rate less Single rate)	312.62	216.78	281.36	295.48	204.86	11.04	5.52	11.18	5.58	12.54	6.26	1.62
m. Imputed Income (k. - l.)	$ 2,265.48	$1,570.82	$ 2,038.88	$2,002.68	$1,388.56	$ 71.92	$ 35.96	$ 72.72	$ 36.38	$ 81.70	$ 40.88	$ 12.94

8 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 6	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. FMV Child 7	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
h. FMV Child 8	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
i. Preliminary Total	$ 2,438.93	$ 1,691.33	$ 2,194.97	$ 2,163.50	$ 1,499.93	$ 113.54	$ 56.62	$ 114.82	$ 57.30	$ 128.98	$ 64.38	$ 14.16
j. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
k. Maximum FMV (min of i. and j.)	$ 2,438.93	$ 1,691.33	$ 2,194.97	$ 2,163.50	$ 1,499.93	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 14.16
l. Employee after-tax contribution (Family rate less Single rate)	312.62	216.78	281.36	295.48	204.86	11.04	5.52	11.18	5.58	12.54	6.26	1.62
m. Imputed Income (k. - l.)	$ 2,126.31	$ 1,474.55	$ 1,913.61	$ 1,868.02	$ 1,295.07	$ 71.92	$ 35.96	$ 72.72	$ 36.38	$ 81.70	$ 40.88	$ 12.54

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2024
for Employees otherwise electing Single Coverage with Rates Shared 20% Employee/80% Employer

Segal

9 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 6	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. FMV Child 7	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
h. FMV Child 8	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
i. FMV Child 9	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
j. Preliminary Total	$ 2,743.79	$ 1,902.75	$ 2,469.35	$ 2,433.94	$ 1,687.43	$ 127.74	$ 63.70	$ 129.18	$ 64.46	$ 145.10	$ 72.42	$ 15.92
k. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
l. Maximum FMV (min of j. and k.)	$ 2,578.10	$ 1,787.60	$ 2,320.24	$ 2,298.16	$ 1,593.42	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 14.56
m. Employee after-tax contribution (Family rate less Single rate)	312.62	216.78	281.36	295.48	204.86	11.04	5.52	11.18	5.58	12.54	6.26	1.62
n. Imputed Income (l. - m.)	$ 2,265.48	$ 1,570.82	$ 2,038.88	$ 2,002.68	$ 1,388.56	$ 71.92	$ 35.96	$ 72.72	$ 36.38	$ 81.70	$ 40.88	$ 12.94

10 or more Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 6	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. FMV Child 7	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
h. FMV Child 8	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
i. FMV Child 9	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
j. FMV Child 10	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
k. Preliminary Total	$ 3,048.66	$ 2,114.16	$ 2,743.72	$ 2,704.38	$ 1,874.92	$ 141.93	$ 70.78	$ 143.53	$ 71.62	$ 161.22	$ 80.47	$ 17.69
l. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
m. Maximum FMV (min of k. and l.)	$ 2,578.10	$ 1,787.60	$ 2,320.24	$ 2,298.16	$ 1,593.42	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 14.56
n. Employee after-tax contribution (Family rate less Single rate)	312.62	216.78	281.36	295.48	204.86	11.04	5.52	11.18	5.58	12.54	6.26	1.62
o. Imputed Income (m. - n.)	$ 2,265.48	$ 1,570.82	$ 2,038.88	$ 2,002.68	$ 1,388.56	$ 71.92	$ 35.96	$ 72.72	$ 36.38	$ 81.70	$ 40.88	$ 12.94

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2024
for Employees otherwise electing Single Coverage with Rates Shared 30% Employee/70% Employer

Segal

Domestic Partner Only:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. Preliminary Total	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
c. Maximum (2-Party Rate)	1,930.26	1,338.34	1,737.20	1,723.48	1,195.00	52.80	26.44	53.40	26.74	59.98	30.04	10.80
d. Maximum FMV (min of b. and c.)	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
e. Employee after-tax contribution (2-Party rate less Single rate)	274.60	190.40	247.14	270.82	187.76	7.52	3.76	7.60	3.80	8.52	4.28	1.30
f. Imputed Income (d. - e.)	$ 740.38	$ 513.30	$ 666.30	$ 549.94	$ 381.38	$ 20.22	$ 10.14	$ 20.46	$ 10.26	$ 23.00	$ 11.50	$ 5.16

1 Child Only:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. Preliminary Total	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
c. Maximum (2-Party Rate)	1,930.26	1,338.34	1,737.20	1,723.48	1,195.00	52.80	26.44	53.40	26.74	59.98	30.04	10.80
d. Maximum FMV (min of b. and c.)	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
e. Employee after-tax contribution (2-Party rate less Single rate)	274.60	190.40	247.14	270.82	187.76	7.52	3.76	7.60	3.80	8.52	4.28	1.30
f. Imputed Income (d. - e.)	$ 30.27	$ 21.02	$ 27.23	$ -	$ -	$ 6.67	$ 3.32	$ 6.75	$ 3.36	$ 7.60	$ 3.77	$ 0.47

Domestic Partner + 1 Child:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. FMV Child 1	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. Preliminary Total	$ 1,319.85	$ 915.12	$ 1,187.81	$ 1,091.20	$ 756.63	$ 41.93	$ 20.98	$ 42.41	$ 21.22	$ 47.64	$ 23.83	$ 8.23
d. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
e. Maximum FMV (min of c. and d.)	$ 1,319.85	$ 915.12	$ 1,187.81	$ 1,091.20	$ 756.63	$ 41.93	$ 20.98	$ 42.41	$ 21.22	$ 47.64	$ 23.83	$ 8.23
f. Employee after-tax contribution (Family rate	468.94	325.18	422.04	443.22	307.28	16.56	8.28	16.74	8.36	18.80	9.42	2.42
g. Imputed Income (e. - f.)	$ 850.91	$ 589.94	$ 765.77	$ 647.98	$ 449.35	$ 25.37	$ 12.70	$ 25.67	$ 12.86	$ 28.84	$ 14.41	$ 5.81

2 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. Preliminary Total	$ 609.73	$ 422.83	$ 548.74	$ 540.88	$ 374.98	$ 28.39	$ 14.16	$ 28.71	$ 14.32	$ 32.24	$ 16.09	$ 3.54
d. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
e. Maximum FMV (min of c. and d.)	$ 609.73	$ 422.83	$ 548.74	$ 540.88	$ 374.98	$ 28.39	$ 14.16	$ 28.71	$ 14.32	$ 32.24	$ 16.09	$ 3.54
f. Employee after-tax contribution (Family rate	468.94	325.18	422.04	443.22	307.28	16.56	8.28	16.74	8.36	18.80	9.42	2.42
g. Imputed Income (e. - f.)	$ 140.79	$ 97.65	$ 126.70	$ 97.66	$ 67.70	$ 11.83	$ 5.88	$ 11.97	$ 5.96	$ 13.44	$ 6.67	$ 1.12

Domestic Partner + 2 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. FMV Child 1	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. Preliminary Total	$ 1,624.71	$ 1,126.53	$ 1,462.18	$ 1,361.64	$ 944.12	$ 56.13	$ 28.06	$ 56.77	$ 28.38	$ 63.76	$ 31.87	$ 10.00
e. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
f. Maximum FMV (min of d. and e.)	$ 1,624.71	$ 1,126.53	$ 1,462.18	$ 1,361.64	$ 944.12	$ 56.13	$ 28.06	$ 56.77	$ 28.38	$ 63.76	$ 31.87	$ 10.00
g. Employee after-tax contribution (Family rate less Single rate)	468.94	325.18	422.04	443.22	307.28	16.56	8.28	16.74	8.36	18.80	9.42	2.42
h. Imputed Income (f. - g.)	$ 1,155.77	$ 801.35	$ 1,040.14	$ 918.42	$ 636.84	$ 39.57	$ 19.78	$ 40.03	$ 20.02	$ 44.96	$ 22.45	$ 7.58

3 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. Preliminary Total	$ 914.60	$ 634.25	$ 823.12	$ 811.31	$ 562.48	$ 42.58	$ 21.23	$ 43.06	$ 21.49	$ 48.37	$ 24.14	$ 5.31
e. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
f. Maximum FMV (min of d. and e.)	$ 914.60	$ 634.25	$ 823.12	$ 811.31	$ 562.48	$ 42.58	$ 21.23	$ 43.06	$ 21.49	$ 48.37	$ 24.14	$ 5.31
g. Employee after-tax contribution (Family rate less Single rate)	468.94	325.18	422.04	443.22	307.28	16.56	8.28	16.74	8.36	18.80	9.42	2.42
h. Imputed Income (f. - g.)	$ 445.66	$ 309.07	$ 401.08	$ 368.09	$ 255.20	$ 26.02	$ 12.95	$ 26.32	$ 13.13	$ 29.57	$ 14.72	$ 2.89

Domestic Partner + 3 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. FMV Child 1	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. Preliminary Total	$ 1,929.58	$ 1,337.95	$ 1,736.56	$ 1,632.07	$ 1,131.62	$ 70.32	$ 35.13	$ 71.12	$ 35.55	$ 79.89	$ 39.92	$ 11.77
f. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
g. Maximum FMV (min of e. and f.)	$ 1,929.58	$ 1,337.95	$ 1,736.56	$ 1,632.07	$ 1,131.62	$ 70.32	$ 35.13	$ 71.12	$ 35.55	$ 79.89	$ 39.92	$ 11.77
h. Employee after-tax contribution (Family rate less Single rate)	468.94	325.18	422.04	443.22	307.28	16.56	8.28	16.74	8.36	18.80	9.42	2.42
i. Imputed Income (g. - h.)	$ 1,460.64	$ 1,012.77	$ 1,314.52	$ 1,188.85	$ 824.34	$ 53.76	$ 26.85	$ 54.38	$ 27.19	$ 61.09	$ 30.50	$ 9.35

4 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. Preliminary Total	$ 1,219.46	$ 845.67	$ 1,097.49	$ 1,081.75	$ 749.97	$ 56.77	$ 28.31	$ 57.41	$ 28.65	$ 64.49	$ 32.19	$ 7.08
f. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
g. Maximum FMV (min of e. and f.)	$ 1,219.46	$ 845.67	$ 1,097.49	$ 1,081.75	$ 749.97	$ 56.77	$ 28.31	$ 57.41	$ 28.65	$ 64.49	$ 32.19	$ 7.08
h. Employee after-tax contribution (Family rate less Single rate)	468.94	325.18	422.04	443.22	307.28	16.56	8.28	16.74	8.36	18.80	9.42	2.42
i. Imputed Income (g. - h.)	$ 750.52	$ 520.49	$ 675.45	$ 638.53	$ 442.69	$ 40.21	$ 20.03	$ 40.67	$ 20.29	$ 45.69	$ 22.77	$ 4.66

Domestic Partner + 4 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. FMV Child 1	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. Preliminary Total	$ 2,234.44	$ 1,549.37	$ 2,010.93	$ 1,902.51	$ 1,319.11	$ 84.51	$ 42.21	$ 85.47	$ 42.71	$ 96.01	$ 47.97	$ 13.54
g. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
h. Maximum FMV (min of f. and g.)	$ 2,234.44	$ 1,549.37	$ 2,010.93	$ 1,902.51	$ 1,319.11	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 13.54
i. Employee after-tax contribution (Family rate less Single rate)	468.94	325.18	422.04	443.22	307.28	16.56	8.28	16.74	8.36	18.80	9.42	2.42
j. Imputed Income (h. - i.)	$ 1,765.50	$ 1,224.19	$ 1,588.89	$ 1,459.29	$ 1,011.83	$ 66.40	$ 33.20	$ 67.16	$ 33.60	$ 75.44	$ 37.72	$ 11.12

5 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. Preliminary Total	$ 1,524.33	$ 1,057.08	$ 1,371.86	$ 1,352.19	$ 937.46	$ 70.96	$ 35.39	$ 71.76	$ 35.81	$ 80.61	$ 40.24	$ 8.85
g. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
h. Maximum FMV (min of f. and g.)	$ 1,524.33	$ 1,057.08	$ 1,371.86	$ 1,352.19	$ 937.46	$ 70.96	$ 35.39	$ 71.76	$ 35.81	$ 80.61	$ 40.24	$ 8.85
i. Employee after-tax contribution (Family rate less Single rate)	468.94	325.18	422.04	443.22	307.28	16.56	8.28	16.74	8.36	18.80	9.42	2.42
j. Imputed Income (h. - i.)	$ 1,055.39	$ 731.90	$ 949.82	$ 908.97	$ 630.18	$ 54.40	$ 27.11	$ 55.02	$ 27.45	$ 61.81	$ 30.82	$ 6.43

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2024
for Employees otherwise electing Single Coverage with Rates Shared 30% Employee/70% Employer

Segal

Domestic Partner + 5 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. FMV Child 1	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. Preliminary Total	$ 2,539.31	$ 1,760.78	$ 2,285.30	$ 2,172.95	$ 1,506.60	$ 98.70	$ 49.29	$ 99.82	$ 49.87	$ 112.13	$ 56.02	$ 15.31
h. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
i. Maximum FMV (min of g. and h.)	$ 2,539.31	$ 1,760.78	$ 2,285.30	$ 2,172.95	$ 1,506.60	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 14.56
j. Employee after-tax contribution (Family rate less Single rate)	468.94	325.18	422.04	443.22	307.28	16.56	8.28	16.74	8.36	18.80	9.42	2.42
k. Imputed Income (i. - j.)	$ 2,070.37	$ 1,435.60	$ 1,863.26	$ 1,729.73	$ 1,199.32	$ 66.40	$ 33.20	$ 67.16	$ 33.60	$ 75.44	$ 37.72	$ 12.14

6 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 6	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. Preliminary Total	$ 1,829.20	$ 1,268.50	$ 1,646.23	$ 1,622.63	$ 1,124.95	$ 85.16	$ 42.47	$ 86.12	$ 42.97	$ 96.73	$ 48.28	$ 10.62
h. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
i. Maximum FMV (min of g. and h.)	$ 1,829.20	$ 1,268.50	$ 1,646.23	$ 1,622.63	$ 1,124.95	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 10.62
j. Employee after-tax contribution (Family rate less Single rate)	468.94	325.18	422.04	443.22	307.28	16.56	8.28	16.74	8.36	18.80	9.42	2.42
k. Imputed Income (i. - j.)	$ 1,360.26	$ 943.32	$ 1,224.19	$ 1,179.41	$ 817.67	$ 66.40	$ 33.20	$ 67.16	$ 33.60	$ 75.44	$ 37.72	$ 8.20

Domestic Partner + 6 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. FMV Child 1	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. FMV Child 6	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
h. Preliminary Total	$ 2,844.18	$ 1,972.20	$ 2,559.67	$ 2,443.39	$ 1,694.09	$ 112.90	$ 56.37	$ 114.18	$ 57.03	$ 128.25	$ 64.06	$ 17.08
i. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
j. Maximum FMV (min of h. and i.)	$ 2,578.10	$ 1,787.60	$ 2,320.24	$ 2,298.16	$ 1,593.42	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 14.56
k. Employee after-tax contribution (Family rate less Single rate)	468.94	325.18	422.04	443.22	307.28	16.56	8.28	16.74	8.36	18.80	9.42	2.42
l. Imputed Income (j. - k.)	$ 2,109.16	$ 1,462.42	$ 1,898.20	$ 1,854.94	$ 1,286.14	$ 66.40	$ 33.20	$ 67.16	$ 33.60	$ 75.44	$ 37.72	$ 12.14

7 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 6	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. FMV Child 7	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
h. Preliminary Total	$ 2,134.06	$ 1,479.92	$ 1,920.60	$ 1,893.06	$ 1,312.44	$ 99.35	$ 49.54	$ 100.47	$ 50.14	$ 112.86	$ 56.33	$ 12.39
i. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
j. Maximum FMV (min of h. and i.)	$ 2,134.06	$ 1,479.92	$ 1,920.60	$ 1,893.06	$ 1,312.44	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 12.39
k. Employee after-tax contribution (Family rate less Single rate)	468.94	325.18	422.04	443.22	307.28	16.56	8.28	16.74	8.36	18.80	9.42	2.42
l. Imputed Income (j. - k.)	$ 1,665.12	$ 1,154.74	$ 1,498.56	$ 1,449.84	$ 1,005.16	$ 66.40	$ 33.20	$ 67.16	$ 33.60	$ 75.44	$ 37.72	$ 9.97

Domestic Partner + 7 or more Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. FMV Child 1	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. FMV Child 6	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
h. FMV Child 7	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
i. Preliminary Total	$ 3,149.04	$ 2,183.62	$ 2,834.04	$ 2,713.82	$ 1,881.58	$ 127.09	$ 63.44	$ 128.53	$ 64.20	$ 144.38	$ 72.11	$ 18.85
j. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
k. Maximum FMV (min of i. and j.)	$ 2,578.10	$ 1,787.60	$ 2,320.24	$ 2,298.16	$ 1,593.42	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 14.56
l. Employee after-tax contribution (Family rate less Single rate)	468.94	325.18	422.04	443.22	307.28	16.56	8.28	16.74	8.36	18.80	9.42	2.42
m. Imputed Income (k. - l.)	$ 2,109.16	$ 1,462.42	$ 1,898.20	$ 1,854.94	$ 1,286.14	$ 66.40	$ 33.20	$ 67.16	$ 33.60	$ 75.44	$ 37.72	$ 12.14

8 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 6	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. FMV Child 7	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
h. FMV Child 8	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
i. Preliminary Total	$ 2,438.93	$ 1,691.33	$ 2,194.97	$ 2,163.50	$ 1,499.93	$ 113.54	$ 56.62	$ 114.82	$ 57.30	$ 128.98	$ 64.38	$ 14.16
j. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
k. Maximum FMV (min of i. and j.)	$ 2,438.93	$ 1,691.33	$ 2,194.97	$ 2,163.50	$ 1,499.93	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 14.16
l. Employee after-tax contribution (Family rate less Single rate)	468.94	325.18	422.04	443.22	307.28	16.56	8.28	16.74	8.36	18.80	9.42	2.42
m. Imputed Income (k. - l.)	$ 1,969.99	$ 1,366.15	$ 1,772.93	$ 1,720.28	$ 1,192.65	$ 66.40	$ 33.20	$ 67.16	$ 33.60	$ 75.44	$ 37.72	$ 11.74

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2024
for Employees otherwise electing Single Coverage with Rates Shared 30% Employee/70% Employer

Segal

9 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 6	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. FMV Child 7	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
h. FMV Child 8	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
i. FMV Child 9	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
j. Preliminary Total	$ 2,743.79	$ 1,902.75	$ 2,469.35	$ 2,433.94	$ 1,687.43	$ 127.74	$ 63.70	$ 129.18	$ 64.46	$ 145.10	$ 72.42	$ 15.92
k. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
l. Maximum FMV (min of j. and k.)	$ 2,578.10	$ 1,787.60	$ 2,320.24	$ 2,298.16	$ 1,593.42	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 14.56
m. Employee after-tax contribution (Family rate less Single rate)	468.94	325.18	422.04	443.22	307.28	16.56	8.28	16.74	8.36	18.80	9.42	2.42
n. Imputed Income (l. - m.)	$ 2,109.16	$ 1,462.42	$ 1,898.20	$ 1,854.94	$ 1,286.14	$ 66.40	$ 33.20	$ 67.16	$ 33.60	$ 75.44	$ 37.72	$ 12.14

10 or more Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 6	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. FMV Child 7	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
h. FMV Child 8	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
i. FMV Child 9	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
j. FMV Child 10	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
k. Preliminary Total	$ 3,048.66	$ 2,114.16	$ 2,743.72	$ 2,704.38	$ 1,874.92	$ 141.93	$ 70.78	$ 143.53	$ 71.62	$ 161.22	$ 80.47	$ 17.69
l. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
m. Maximum FMV (min of k. and l.)	$ 2,578.10	$ 1,787.60	$ 2,320.24	$ 2,298.16	$ 1,593.42	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 14.56
n. Employee after-tax contribution (Family rate less Single rate)	468.94	325.18	422.04	443.22	307.28	16.56	8.28	16.74	8.36	18.80	9.42	2.42
o. Imputed Income (m. - n.)	$ 2,109.16	$ 1,462.42	$ 1,898.20	$ 1,854.94	$ 1,286.14	$ 66.40	$ 33.20	$ 67.16	$ 33.60	$ 75.44	$ 37.72	$ 12.14

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2024
for Employees otherwise electing Single Coverage with Rates Shared 40% Employee/60% Employer

Segal

Domestic Partner Only:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. Preliminary Total	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
c. Maximum (2-Party Rate)	1,930.26	1,338.34	1,737.20	1,723.48	1,195.00	52.80	26.44	53.40	26.74	59.98	30.04	10.80
d. Maximum FMV (min of b. and c.)	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
e. Employee after-tax contribution (2-Party rate less Single rate)	366.12	253.86	329.50	361.08	250.34	10.02	5.02	10.14	5.08	11.38	5.72	1.74
f. Imputed Income (d. - e.)	$ 648.86	$ 449.84	$ 583.94	$ 459.68	$ 318.80	$ 17.72	$ 8.88	$ 17.92	$ 8.98	$ 20.14	$ 10.06	$ 4.72

1 Child Only:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. Preliminary Total	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
c. Maximum (2-Party Rate)	1,930.26	1,338.34	1,737.20	1,723.48	1,195.00	52.80	26.44	53.40	26.74	59.98	30.04	10.80
d. Maximum FMV (min of b. and c.)	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
e. Employee after-tax contribution (2-Party rate less Single rate)	366.12	253.86	329.50	361.08	250.34	10.02	5.02	10.14	5.08	11.38	5.72	1.74
f. Imputed Income (d. - e.)	$ -	$ -	$ -	$ -	$ -	$ 4.17	$ 2.06	$ 4.21	$ 2.08	$ 4.74	$ 2.33	$ 0.03

Domestic Partner + 1 Child:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. FMV Child 1	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. Preliminary Total	$ 1,319.85	$ 915.12	$ 1,187.81	$ 1,091.20	$ 756.63	$ 41.93	$ 20.98	$ 42.41	$ 21.22	$ 47.64	$ 23.83	$ 8.23
d. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
e. Maximum FMV (min of c. and d.)	$ 1,319.85	$ 915.12	$ 1,187.81	$ 1,091.20	$ 756.63	$ 41.93	$ 20.98	$ 42.41	$ 21.22	$ 47.64	$ 23.83	$ 8.23
f. Employee after-tax contribution (Family rate less Single rate)	625.26	433.56	562.72	590.96	409.70	22.08	11.02	22.34	11.16	25.10	12.56	3.24
g. Imputed Income (e. - f.)	$ 694.59	$ 481.56	$ 625.09	$ 500.24	$ 346.93	$ 19.85	$ 9.96	$ 20.07	$ 10.06	$ 22.54	$ 11.27	$ 4.99

2 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. Preliminary Total	$ 609.73	$ 422.83	$ 548.74	$ 540.88	$ 374.98	$ 28.39	$ 14.16	$ 28.71	$ 14.32	$ 32.24	$ 16.09	$ 3.54
d. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
e. Maximum FMV (min of c. and d.)	$ 609.73	$ 422.83	$ 548.74	$ 540.88	$ 374.98	$ 28.39	$ 14.16	$ 28.71	$ 14.32	$ 32.24	$ 16.09	$ 3.54
f. Employee after-tax contribution (Family rate less Single rate)	625.26	433.56	562.72	590.96	409.70	22.08	11.02	22.34	11.16	25.10	12.56	3.24
g. Imputed Income (e. - f.)	$ -	$ -	$ -	$ -	$ -	$ 6.31	$ 3.14	$ 6.37	$ 3.16	$ 7.14	$ 3.53	$ 0.30

Domestic Partner + 2 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. FMV Child 1	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. Preliminary Total	$ 1,624.71	$ 1,126.53	$ 1,462.18	$ 1,361.64	$ 944.12	$ 56.13	$ 28.06	$ 56.77	$ 28.38	$ 63.76	$ 31.87	$ 10.00
e. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
f. Maximum FMV (min of d. and e.)	$ 1,624.71	$ 1,126.53	$ 1,462.18	$ 1,361.64	$ 944.12	$ 56.13	$ 28.06	$ 56.77	$ 28.38	$ 63.76	$ 31.87	$ 10.00
g. Employee after-tax contribution (Family rate less Single rate)	625.26	433.56	562.72	590.96	409.70	22.08	11.02	22.34	11.16	25.10	12.56	3.24
h. Imputed Income (f. - g.)	$ 999.45	$ 692.97	$ 899.46	$ 770.68	$ 534.42	$ 34.05	$ 17.04	$ 34.43	$ 17.22	$ 38.66	$ 19.31	$ 6.76

3 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. Preliminary Total	$ 914.60	$ 634.25	$ 823.12	$ 811.31	$ 562.48	$ 42.58	$ 21.23	$ 43.06	$ 21.49	$ 48.37	$ 24.14	$ 5.31
e. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
f. Maximum FMV (min of d. and e.)	$ 914.60	$ 634.25	$ 823.12	$ 811.31	$ 562.48	$ 42.58	$ 21.23	$ 43.06	$ 21.49	$ 48.37	$ 24.14	$ 5.31
g. Employee after-tax contribution (Family rate less Single rate)	625.26	433.56	562.72	590.96	409.70	22.08	11.02	22.34	11.16	25.10	12.56	3.24
h. Imputed Income (f. - g.)	$ 289.34	$ 200.69	$ 260.40	$ 220.35	$ 152.78	$ 20.50	$ 10.21	$ 20.72	$ 10.33	$ 23.27	$ 11.58	$ 2.07

Domestic Partner + 3 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. FMV Child 1	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. Preliminary Total	$ 1,929.58	$ 1,337.95	$ 1,736.56	$ 1,632.07	$1,131.62	$ 70.32	$ 35.13	$ 71.12	$ 35.55	$ 79.89	$ 39.92	$ 11.77
f. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
g. Maximum FMV (min of e. and f.)	$ 1,929.58	$ 1,337.95	$ 1,736.56	$ 1,632.07	$1,131.62	$ 70.32	$ 35.13	$ 71.12	$ 35.55	$ 79.89	$ 39.92	$ 11.77
h. Employee after-tax contribution (Family rate less Single rate)	625.26	433.56	562.72	590.96	409.70	22.08	11.02	22.34	11.16	25.10	12.56	3.24
i. Imputed Income (g. - h.)	$ 1,304.32	$ 904.39	$ 1,173.84	$ 1,041.11	$ 721.92	$ 48.24	$ 24.11	$ 48.78	$ 24.39	$ 54.79	$ 27.36	$ 8.53

4 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. Preliminary Total	$ 1,219.46	$ 845.67	$ 1,097.49	$1,081.75	$ 749.97	$ 56.77	$ 28.31	$ 57.41	$ 28.65	$ 64.49	$ 32.19	$ 7.08
f. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
g. Maximum FMV (min of e. and f.)	$ 1,219.46	$ 845.67	$ 1,097.49	$1,081.75	$ 749.97	$ 56.77	$ 28.31	$ 57.41	$ 28.65	$ 64.49	$ 32.19	$ 7.08
h. Employee after-tax contribution (Family rate less Single rate)	625.26	433.56	562.72	590.96	409.70	22.08	11.02	22.34	11.16	25.10	12.56	3.24
i. Imputed Income (g. - h.)	$ 594.20	$ 412.11	$ 534.77	$ 490.79	$ 340.27	$ 34.69	$ 17.29	$ 35.07	$ 17.49	$ 39.39	$ 19.63	$ 3.84

Domestic Partner + 4 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. FMV Child 1	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. Preliminary Total	$ 2,234.44	$ 1,549.37	$ 2,010.93	$ 1,902.51	$1,319.11	$ 84.51	$ 42.21	$ 85.47	$ 42.71	$ 96.01	$ 47.97	$ 13.54
g. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
h. Maximum FMV (min of f. and g.)	$ 2,234.44	$ 1,549.37	$ 2,010.93	$ 1,902.51	$1,319.11	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 13.54
i. Employee after-tax contribution (Family rate less Single rate)	625.26	433.56	562.72	590.96	409.70	22.08	11.02	22.34	11.16	25.10	12.56	3.24
j. Imputed Income (h. - i.)	$ 1,609.18	$ 1,115.81	$ 1,448.21	$ 1,311.55	$ 909.41	$ 60.88	$ 30.46	$ 61.56	$ 30.80	$ 69.14	$ 34.58	$ 10.30

5 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. Preliminary Total	$ 1,524.33	$ 1,057.08	$ 1,371.86	$1,352.19	$ 937.46	$ 70.96	$ 35.39	$ 71.76	$ 35.81	$ 80.61	$ 40.24	$ 8.85
g. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
h. Maximum FMV (min of f. and g.)	$ 1,524.33	$ 1,057.08	$ 1,371.86	$1,352.19	$ 937.46	$ 70.96	$ 35.39	$ 71.76	$ 35.81	$ 80.61	$ 40.24	$ 8.85
i. Employee after-tax contribution (Family rate less Single rate)	625.26	433.56	562.72	590.96	409.70	22.08	11.02	22.34	11.16	25.10	12.56	3.24
j. Imputed Income (h. - i.)	$ 899.07	$ 623.52	$ 809.14	$ 761.23	$ 527.76	$ 48.88	$ 24.37	$ 49.42	$ 24.65	$ 55.51	$ 27.68	$ 5.61

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2024
for Employees otherwise electing Single Coverage with Rates Shared 40% Employee/60% Employer

Segal

Domestic Partner + 5 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. FMV Child 1	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. Preliminary Total	$ 2,539.31	$ 1,760.78	$ 2,285.30	$ 2,172.95	$1,506.60	$ 98.70	$ 49.29	$ 99.82	$ 49.87	$ 112.13	$ 56.02	$ 15.31
h. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
i. Maximum FMV (min of g. and h.)	$ 2,539.31	$ 1,760.78	$ 2,285.30	$ 2,172.95	$1,506.60	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 14.56
j. Employee after-tax contribution (Family rate less Single rate)	625.26	433.56	562.72	590.96	409.70	22.08	11.02	22.34	11.16	25.10	12.56	3.24
k. Imputed Income (i. - j.)	$ 1,914.05	$ 1,327.22	$ 1,722.58	$ 1,581.99	$1,096.90	$ 60.88	$ 30.46	$ 61.56	$ 30.80	$ 69.14	$ 34.58	$ 11.32

6 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 6	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. Preliminary Total	$ 1,829.20	$ 1,268.50	$ 1,646.23	$1,622.63	$1,124.95	$ 85.16	$ 42.47	$ 86.12	$ 42.97	$ 96.73	$ 48.28	$ 10.62
h. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
i. Maximum FMV (min of g. and h.)	$ 1,829.20	$ 1,268.50	$ 1,646.23	$1,622.63	$1,124.95	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 10.62
j. Employee after-tax contribution (Family rate less Single rate)	625.26	433.56	562.72	590.96	409.70	22.08	11.02	22.34	11.16	25.10	12.56	3.24
k. Imputed Income (i. - j.)	$ 1,203.94	$ 834.94	$ 1,083.51	$1,031.67	$ 715.25	$ 60.88	$ 30.46	$ 61.56	$ 30.80	$ 69.14	$ 34.58	$ 7.38

Domestic Partner + 6 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. FMV Child 1	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. FMV Child 6	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
h. Preliminary Total	$ 2,844.18	$ 1,972.20	$ 2,559.67	$ 2,443.39	$1,694.09	$ 112.90	$ 56.37	$ 114.18	$ 57.03	$ 128.25	$ 64.06	$ 17.08
i. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
j. Maximum FMV (min of h. and i.)	$ 2,578.10	$ 1,787.60	$ 2,320.24	$ 2,298.16	$1,593.42	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 14.56
k. Employee after-tax contribution (Family rate less Single rate)	625.26	433.56	562.72	590.96	409.70	22.08	11.02	22.34	11.16	25.10	12.56	3.24
l. Imputed Income (j. - k.)	$ 1,952.84	$ 1,354.04	$ 1,757.52	$ 1,707.20	$1,183.72	$ 60.88	$ 30.46	$ 61.56	$ 30.80	$ 69.14	$ 34.58	$ 11.32

7 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 6	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. FMV Child 7	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
h. Preliminary Total	$ 2,134.06	$ 1,479.92	$ 1,920.60	$1,893.06	$1,312.44	$ 99.35	$ 49.54	$ 100.47	$ 50.14	$ 112.86	$ 56.33	$ 12.39
i. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
j. Maximum FMV (min of h. and i.)	$ 2,134.06	$ 1,479.92	$ 1,920.60	$1,893.06	$1,312.44	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 12.39
k. Employee after-tax contribution (Family rate less Single rate)	625.26	433.56	562.72	590.96	409.70	22.08	11.02	22.34	11.16	25.10	12.56	3.24
l. Imputed Income (j. - k.)	$ 1,508.80	$ 1,046.36	$ 1,357.88	$1,302.10	$ 902.74	$ 60.88	$ 30.46	$ 61.56	$ 30.80	$ 69.14	$ 34.58	$ 9.15

Domestic Partner + 7 or more Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 1,014.98	$ 703.70	$ 913.44	$ 820.76	$ 569.14	$ 27.74	$ 13.90	$ 28.06	$ 14.06	$ 31.52	$ 15.78	$ 6.46
b. FMV Child 1	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. FMV Child 6	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
h. FMV Child 7	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
i. Preliminary Total	$ 3,149.04	$ 2,183.62	$ 2,834.04	$ 2,713.82	$1,881.58	$ 127.09	$ 63.44	$ 128.53	$ 64.20	$ 144.38	$ 72.11	$ 18.85
j. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
k. Maximum FMV (min of i. and j.)	$ 2,578.10	$ 1,787.60	$ 2,320.24	$ 2,298.16	$1,593.42	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 14.56
l. Employee after-tax contribution (Family rate less Single rate)	625.26	433.56	562.72	590.96	409.70	22.08	11.02	22.34	11.16	25.10	12.56	3.24
m Imputed Income (k. - l.)	$ 1,952.84	$ 1,354.04	$ 1,757.52	$ 1,707.20	$1,183.72	$ 60.88	$ 30.46	$ 61.56	$ 30.80	$ 69.14	$ 34.58	$ 11.32

8 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 6	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. FMV Child 7	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
h. FMV Child 8	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
i. Preliminary Total	$ 2,438.93	$ 1,691.33	$ 2,194.97	$2,163.50	$1,499.93	$ 113.54	$ 56.62	$ 114.82	$ 57.30	$ 128.98	$ 64.38	$ 14.16
j. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
k. Maximum FMV (min of i. and j.)	$ 2,438.93	$ 1,691.33	$ 2,194.97	$2,163.50	$1,499.93	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 14.16
l. Employee after-tax contribution (Family rate less Single rate)	625.26	433.56	562.72	590.96	409.70	22.08	11.02	22.34	11.16	25.10	12.56	3.24
m Imputed Income (k. - l.)	$ 1,813.67	$ 1,257.77	$ 1,632.25	$1,572.54	$1,090.23	$ 60.88	$ 30.46	$ 61.56	$ 30.80	$ 69.14	$ 34.58	$ 10.92

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2024
for Employees otherwise electing Single Coverage with Rates Shared 40% Employee/60% Employer

Segal

9 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 6	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. FMV Child 7	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
h. FMV Child 8	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
i. FMV Child 9	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
j. Preliminary Total	$ 2,743.79	$ 1,902.75	$ 2,469.35	$2,433.94	$1,687.43	$ 127.74	$ 63.70	$ 129.18	$ 64.46	$ 145.10	$ 72.42	$ 15.92
k. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
l. Maximum FMV (min of j. and k.)	$ 2,578.10	$ 1,787.60	$ 2,320.24	$2,298.16	$1,593.42	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 14.56
m. Employee after-tax contribution (Family rate less Single rate)	625.26	433.56	562.72	590.96	409.70	22.08	11.02	22.34	11.16	25.10	12.56	3.24
n. Imputed Income (l. - m.)	$ 1,952.84	$ 1,354.04	$ 1,757.52	$1,707.20	$1,183.72	$ 60.88	$ 30.46	$ 61.56	$ 30.80	$ 69.14	$ 34.58	$ 11.32

10 or more Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	BCBS Dental High	BCBS Dental Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 304.87	$ 211.42	$ 274.37	$ 270.44	$ 187.49	$ 14.19	$ 7.08	$ 14.35	$ 7.16	$ 16.12	$ 8.05	$ 1.77
b. FMV Child 2	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
c. FMV Child 3	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
d. FMV Child 4	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
e. FMV Child 5	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
f. FMV Child 6	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
g. FMV Child 7	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
h. FMV Child 8	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
i. FMV Child 9	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
j. FMV Child 10	304.87	211.42	274.37	270.44	187.49	14.19	7.08	14.35	7.16	16.12	8.05	1.77
k. Preliminary Total	$ 3,048.66	$ 2,114.16	$ 2,743.72	$2,704.38	$1,874.92	$ 141.93	$ 70.78	$ 143.53	$ 71.62	$ 161.22	$ 80.47	$ 17.69
l. Maximum (Family Rate)	2,578.10	1,787.60	2,320.24	2,298.16	1,593.42	82.96	41.48	83.90	41.96	94.24	47.14	14.56
m. Maximum FMV (min of k. and l.)	$ 2,578.10	$ 1,787.60	$ 2,320.24	$2,298.16	$1,593.42	$ 82.96	$ 41.48	$ 83.90	$ 41.96	$ 94.24	$ 47.14	$ 14.56
n. Employee after-tax contribution (Family rate less Single rate)	625.26	433.56	562.72	590.96	409.70	22.08	11.02	22.34	11.16	25.10	12.56	3.24
o. Imputed Income (m. - n.)	$ 1,952.84	$ 1,354.04	$ 1,757.52	$1,707.20	$1,183.72	$ 60.88	$ 30.46	$ 61.56	$ 30.80	$ 69.14	$ 34.58	$ 11.32