



New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2024



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

Domestic Partner Only:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	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 (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
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 (Family rate less Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
f. Imputed Income (d. - e.)	\$ 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

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 (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
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 (Family rate less Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
f. Imputed Income (d. - e.)	\$ 304.87	\$ 211.42	\$ 274.37	\$ 270.44	\$ 187.49	\$ 14.19	\$ 7.08	\$ 14.35	\$ 7.16	\$ 16.12	\$ 8.05	\$ 1.77

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 Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
g. Imputed Income (e. - f.)	\$ 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

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 Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
g. Imputed Income (e. - f.)	\$ 609.73	\$ 422.83	\$ 548.74	\$ 540.88	\$ 374.98	\$ 28.39	\$ 14.16	\$ 28.71	\$ 14.32	\$ 32.24	\$ 16.09	\$ 3.54

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 Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
h. Imputed Income (f. - g.)	\$ 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

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 Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
h. Imputed Income (f. - g.)	\$ 914.60	\$ 634.25	\$ 823.12	\$ 811.31	\$ 562.48	\$ 42.58	\$ 21.23	\$ 43.06	\$ 21.49	\$ 48.37	\$ 24.14	\$ 5.31

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 Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
i. Imputed Income (g. - h.)	\$ 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

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 Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
i. Imputed Income (g. - h.)	\$ 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

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	\$ 82.96	\$ 41.48	\$ 83.90	\$ 41.96	\$ 94.24	\$ 47.14	\$ 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					





**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective October 1, 2024**



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

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 Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
n. Imputed Income (l. - m.)	\$ 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

  

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 Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
o. Imputed Income (m. - n.)	\$ 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