New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2024
for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent 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 (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 2-Party rate)	129.58	89.86	116.60	114.92	79.68	6.02	3.02	6.10	3.04	6.84	3.42	0.74
f. Imputed Income (d. - e.)	$ 885.40	$ 613.84	$ 796.84	$ 705.84	$ 489.46	$ 21.72	$ 10.88	$ 21.96	$ 11.02	$ 24.68	$ 12.36	$ 5.72

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 (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 2-Party rate)	129.58	89.86	116.60	114.92	79.68	6.02	3.02	6.10	3.04	6.84	3.42	0.74
f. Imputed Income (d. - e.)	$ 175.29	$ 121.56	$ 157.77	$ 155.52	$ 107.81	$ 8.17	$ 4.06	$ 8.25	$ 4.12	$ 9.28	$ 4.63	$ 1.03

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 2-Party rate)	129.58	89.86	116.60	114.92	79.68	6.02	3.02	6.10	3.04	6.84	3.42	0.74
g. Imputed Income (e. - f.)	$ 1,190.27	$ 825.26	$ 1,071.21	$ 976.28	$ 676.95	$ 35.91	$ 17.96	$ 36.31	$ 18.18	$ 40.80	$ 20.41	$ 7.49

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 2-Party rate)	129.58	89.86	116.60	114.92	79.68	6.02	3.02	6.10	3.04	6.84	3.42	0.74
g. Imputed Income (e. - f.)	$ 480.15	$ 332.97	$ 432.14	$ 425.96	$ 295.30	$ 22.37	$ 11.14	$ 22.61	$ 11.28	$ 25.40	$ 12.67	$ 2.80

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 2-Party rate)	129.58	89.86	116.60	114.92	79.68	6.02	3.02	6.10	3.04	6.84	3.42	0.74
h. Imputed Income (f. - g.)	$ 1,495.13	$ 1,036.67	$ 1,345.58	$ 1,246.72	$ 864.44	$ 50.11	$ 25.04	$ 50.67	$ 25.34	$ 56.92	$ 28.45	$ 9.26

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 2-Party rate)	129.58	89.86	116.60	114.92	79.68	6.02	3.02	6.10	3.04	6.84	3.42	0.74
h. Imputed Income (f. - g.)	$ 785.02	$ 544.39	$ 706.52	$ 696.39	$ 482.80	$ 36.56	$ 18.21	$ 36.96	$ 18.45	$ 41.53	$ 20.72	$ 4.57

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 2-Party rate)	129.58	89.86	116.60	114.92	79.68	6.02	3.02	6.10	3.04	6.84	3.42	0.74
i. Imputed Income (g. - h.)	$ 1,800.00	$ 1,248.09	$ 1,619.96	$ 1,517.15	$1,051.94	$ 64.30	$ 32.11	$ 65.02	$ 32.51	$ 73.05	$ 36.50	$ 11.03

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 2-Party rate)	129.58	89.86	116.60	114.92	79.68	6.02	3.02	6.10	3.04	6.84	3.42	0.74
i. Imputed Income (g. - h.)	$ 1,089.88	$ 755.81	$ 980.89	$ 966.83	$ 670.29	$ 50.75	$ 25.29	$ 51.31	$ 25.61	$ 57.65	$ 28.77	$ 6.34

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 2-Party rate)	129.58	89.86	116.60	114.92	79.68	6.02	3.02	6.10	3.04	6.84	3.42	0.74
j. Imputed Income (h. - i.)	$ 2,104.86	$ 1,459.51	$ 1,894.33	$ 1,787.59	$1,239.43	$ 76.94	$ 38.46	$ 77.80	$ 38.92	$ 87.40	$ 43.72	$ 12.80

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 2-Party rate)	129.58	89.86	116.60	114.92	79.68	6.02	3.02	6.10	3.04	6.84	3.42	0.74
j. Imputed Income (h. - i.)	$ 1,394.75	$ 967.22	$ 1,255.26	$1,237.27	$ 857.78	$ 64.94	$ 32.37	$ 65.66	$ 32.77	$ 73.77	$ 36.82	$ 8.11

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2024
for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent 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 2-Party rate)	129.58	89.86	116.60	114.92	79.68	6.02	3.02	6.10	3.04	6.84	3.42	0.74
k. Imputed Income (i. - j.)	$ 2,409.73	$ 1,670.92	$ 2,168.70	$ 2,058.03	$1,426.92	$ 76.94	$ 38.46	$ 77.80	$ 38.92	$ 87.40	$ 43.72	$ 13.82

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 2-Party rate)	129.58	89.86	116.60	114.92	79.68	6.02	3.02	6.10	3.04	6.84	3.42	0.74
k. Imputed Income (i. - j.)	$ 1,699.62	$ 1,178.64	$ 1,529.63	$1,507.71	$1,045.27	$ 76.94	$ 38.46	$ 77.80	$ 38.92	$ 87.40	$ 43.72	$ 9.88

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 2-Party rate)	129.58	89.86	116.60	114.92	79.68	6.02	3.02	6.10	3.04	6.84	3.42	0.74
l. Imputed Income (j. - k.)	$ 2,448.52	$ 1,697.74	$ 2,203.64	$ 2,183.24	$1,513.74	$ 76.94	$ 38.46	$ 77.80	$ 38.92	$ 87.40	$ 43.72	$ 13.82

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 2-Party rate)	129.58	89.86	116.60	114.92	79.68	6.02	3.02	6.10	3.04	6.84	3.42	0.74
l. Imputed Income (j. - k.)	$ 2,004.48	$ 1,390.06	$ 1,804.00	$1,778.14	$1,232.76	$ 76.94	$ 38.46	$ 77.80	$ 38.92	$ 87.40	$ 43.72	$ 11.65

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 2-Party rate)	129.58	89.86	116.60	114.92	79.68	6.02	3.02	6.10	3.04	6.84	3.42	0.74
m. Imputed Income (k. - l.)	$ 2,448.52	$ 1,697.74	$ 2,203.64	$ 2,183.24	$1,513.74	$ 76.94	$ 38.46	$ 77.80	$ 38.92	$ 87.40	$ 43.72	$ 13.82

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 2-Party rate)	129.58	89.86	116.60	114.92	79.68	6.02	3.02	6.10	3.04	6.84	3.42	0.74
m. Imputed Income (k. - l.)	$ 2,309.35	$ 1,601.47	$ 2,078.37	$2,048.58	$1,420.25	$ 76.94	$ 38.46	$ 77.80	$ 38.92	$ 87.40	$ 43.72	$ 13.42

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2024
for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent 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 2-Party rate)	129.58	89.86	116.60	114.92	79.68	6.02	3.02	6.10	3.04	6.84	3.42	0.74
n. Imputed Income (l. - m.)	$ 2,448.52	$ 1,697.74	$ 2,203.64	$2,183.24	$1,513.74	$ 76.94	$ 38.46	$ 77.80	$ 38.92	$ 87.40	$ 43.72	$ 13.82

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 2-Party rate)	129.58	89.86	116.60	114.92	79.68	6.02	3.02	6.10	3.04	6.84	3.42	0.74
o. Imputed Income (m. - n.)	$ 2,448.52	$ 1,697.74	$ 2,203.64	$2,183.24	$1,513.74	$ 76.94	$ 38.46	$ 77.80	$ 38.92	$ 87.40	$ 43.72	$ 13.82

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2024
for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent 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 (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 2-Party rate)	194.34	134.78	174.90	172.40	119.52	9.04	4.52	9.14	4.56	10.28	5.14	1.12
f. Imputed Income (d. - e.)	$ 820.64	$ 568.92	$ 738.54	$ 648.36	$ 449.62	$ 18.70	$ 9.38	$ 18.92	$ 9.50	$ 21.24	$ 10.64	$ 5.34

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 2-Party rate)	194.34	134.78	174.90	172.40	119.52	9.04	4.52	9.14	4.56	10.28	5.14	1.12
f. Imputed Income (d. - e.)	$ 110.53	$ 76.64	$ 99.47	$ 98.04	$ 67.97	$ 5.15	$ 2.56	$ 5.21	$ 2.60	$ 5.84	$ 2.91	$ 0.65

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 2-Party rate)	194.34	134.78	174.90	172.40	119.52	9.04	4.52	9.14	4.56	10.28	5.14	1.12
g. Imputed Income (e. - f.)	$ 1,125.51	$ 780.34	$ 1,012.91	$ 918.80	$ 637.11	$ 32.89	$ 16.46	$ 33.27	$ 16.66	$ 37.36	$ 18.69	$ 7.11

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 2-Party rate)	194.34	134.78	174.90	172.40	119.52	9.04	4.52	9.14	4.56	10.28	5.14	1.12
g. Imputed Income (e. - f.)	$ 415.39	$ 288.05	$ 373.84	$ 368.48	$ 255.46	$ 19.35	$ 9.64	$ 19.57	$ 9.76	$ 21.96	$ 10.95	$ 2.42

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 2-Party rate)	194.34	134.78	174.90	172.40	119.52	9.04	4.52	9.14	4.56	10.28	5.14	1.12
h. Imputed Income (f. - g.)	$ 1,430.37	$ 991.75	$ 1,287.28	$1,189.24	$ 824.60	$ 47.09	$ 23.54	$ 47.63	$ 23.82	$ 53.48	$ 26.73	$ 8.88

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 2-Party rate)	194.34	134.78	174.90	172.40	119.52	9.04	4.52	9.14	4.56	10.28	5.14	1.12
h. Imputed Income (f. - g.)	$ 720.26	$ 499.47	$ 648.22	$ 638.91	$ 442.96	$ 33.54	$ 16.71	$ 33.92	$ 16.93	$ 38.09	$ 19.00	$ 4.19

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 2-Party rate)	194.34	134.78	174.90	172.40	119.52	9.04	4.52	9.14	4.56	10.28	5.14	1.12
i. Imputed Income (g. - h.)	$ 1,735.24	$ 1,203.17	$ 1,561.66	$1,459.67	$1,012.10	$ 61.28	$ 30.61	$ 61.98	$ 30.99	$ 69.61	$ 34.78	$ 10.65

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 2-Party rate)	194.34	134.78	174.90	172.40	119.52	9.04	4.52	9.14	4.56	10.28	5.14	1.12
i. Imputed Income (g. - h.)	$ 1,025.12	$ 710.89	$ 922.59	$ 909.35	$ 630.45	$ 47.73	$ 23.79	$ 48.27	$ 24.09	$ 54.21	$ 27.05	$ 5.96

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 2-Party rate)	194.34	134.78	174.90	172.40	119.52	9.04	4.52	9.14	4.56	10.28	5.14	1.12
j. Imputed Income (h. - i.)	$ 2,040.10	$ 1,414.59	$ 1,836.03	$1,730.11	$1,199.59	$ 73.92	$ 36.96	$ 74.76	$ 37.40	$ 83.96	$ 42.00	$ 12.42

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 2-Party rate)	194.34	134.78	174.90	172.40	119.52	9.04	4.52	9.14	4.56	10.28	5.14	1.12
j. Imputed Income (h. - i.)	$ 1,329.99	$ 922.30	$ 1,196.96	$1,179.79	$ 817.94	$ 61.92	$ 30.87	$ 62.62	$ 31.25	$ 70.33	$ 35.10	$ 7.73

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2024
for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent 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 2-Party rate)	194.34	134.78	174.90	172.40	119.52	9.04	4.52	9.14	4.56	10.28	5.14	1.12
k. Imputed Income (i. - j.)	$ 2,344.97	$ 1,626.00	$ 2,110.40	$2,000.55	$1,387.08	$ 73.92	$ 36.96	$ 74.76	$ 37.40	$ 83.96	$ 42.00	$ 13.44

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 2-Party rate)	194.34	134.78	174.90	172.40	119.52	9.04	4.52	9.14	4.56	10.28	5.14	1.12
k. Imputed Income (i. - j.)	$ 1,634.86	$ 1,133.72	$ 1,471.33	$1,450.23	$1,005.43	$ 73.92	$ 36.96	$ 74.76	$ 37.40	$ 83.96	$ 42.00	$ 9.50

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 2-Party rate)	194.34	134.78	174.90	172.40	119.52	9.04	4.52	9.14	4.56	10.28	5.14	1.12
l. Imputed Income (j. - k.)	$ 2,383.76	$ 1,652.82	$ 2,145.34	$2,125.76	$1,473.90	$ 73.92	$ 36.96	$ 74.76	$ 37.40	$ 83.96	$ 42.00	$ 13.44

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 2-Party rate)	194.34	134.78	174.90	172.40	119.52	9.04	4.52	9.14	4.56	10.28	5.14	1.12
l. Imputed Income (j. - k.)	$ 1,939.72	$ 1,345.14	$ 1,745.70	$1,720.66	$1,192.92	$ 73.92	$ 36.96	$ 74.76	$ 37.40	$ 83.96	$ 42.00	$ 11.27

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 2-Party rate)	194.34	134.78	174.90	172.40	119.52	9.04	4.52	9.14	4.56	10.28	5.14	1.12
m. Imputed Income (k. - l.)	$ 2,383.76	$ 1,652.82	$ 2,145.34	$2,125.76	$1,473.90	$ 73.92	$ 36.96	$ 74.76	$ 37.40	$ 83.96	$ 42.00	$ 13.44

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 2-Party rate)	194.34	134.78	174.90	172.40	119.52	9.04	4.52	9.14	4.56	10.28	5.14	1.12
m. Imputed Income (k. - l.)	$ 2,244.59	$ 1,556.55	$ 2,020.07	$1,991.10	$1,380.41	$ 73.92	$ 36.96	$ 74.76	$ 37.40	$ 83.96	$ 42.00	$ 13.04

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2024
for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent 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 2-Party rate)	194.34	134.78	174.90	172.40	119.52	9.04	4.52	9.14	4.56	10.28	5.14	1.12
n. Imputed Income (l. - m.)	$ 2,383.76	$ 1,652.82	$ 2,145.34	$2,125.76	$1,473.90	$ 73.92	$ 36.96	$ 74.76	$ 37.40	$ 83.96	$ 42.00	$ 13.44

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 2-Party rate)	194.34	134.78	174.90	172.40	119.52	9.04	4.52	9.14	4.56	10.28	5.14	1.12
o. Imputed Income (m. - n.)	$ 2,383.76	$ 1,652.82	$ 2,145.34	$2,125.76	$1,473.90	$ 73.92	$ 36.96	$ 74.76	$ 37.40	$ 83.96	$ 42.00	$ 13.44

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

Segal

Domestic Partner Onlv:

	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 2-Party rate)	259.14	179.70	233.22	229.88	159.36	12.06	6.00	12.20	6.08	13.72	6.84	1.50
f. Imputed Income (d. - e.)	$ 755.84	$ 524.00	$ 680.22	$ 590.88	$ 409.78	$ 15.68	$ 7.90	$ 15.86	$ 7.98	$ 17.80	$ 8.94	$ 4.96

1 Child Onlv:

	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 2-Party rate)	259.14	179.70	233.22	229.88	159.36	12.06	6.00	12.20	6.08	13.72	6.84	1.50
f. Imputed Income (d. - e.)	$ 45.73	$ 31.72	$ 41.15	$ 40.56	$ 28.13	$ 2.13	$ 1.08	$ 2.15	$ 1.08	$ 2.40	$ 1.21	$ 0.27

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 2-Party rate)	259.14	179.70	233.22	229.88	159.36	12.06	6.00	12.20	6.08	13.72	6.84	1.50
g. Imputed Income (e. - f.)	$ 1,060.71	$ 735.42	$ 954.59	$ 861.32	$ 597.27	$ 29.87	$ 14.98	$ 30.21	$ 15.14	$ 33.92	$ 16.99	$ 6.73

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 2-Party rate)	259.14	179.70	233.22	229.88	159.36	12.06	6.00	12.20	6.08	13.72	6.84	1.50
g. Imputed Income (e. - f.)	$ 350.59	$ 243.13	$ 315.52	$ 311.00	$ 215.62	$ 16.33	$ 8.16	$ 16.51	$ 8.24	$ 18.52	$ 9.25	$ 2.04

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 2-Party rate)	259.14	179.70	233.22	229.88	159.36	12.06	6.00	12.20	6.08	13.72	6.84	1.50
h. Imputed Income (f. - g.)	$ 1,365.57	$ 946.83	$ 1,228.96	$ 1,131.76	$ 784.76	$ 44.07	$ 22.06	$ 44.57	$ 22.30	$ 50.04	$ 25.03	$ 8.50

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 2-Party rate)	259.14	179.70	233.22	229.88	159.36	12.06	6.00	12.20	6.08	13.72	6.84	1.50
h. Imputed Income (f. - g.)	$ 655.46	$ 454.55	$ 589.90	$ 581.43	$ 403.12	$ 30.52	$ 15.23	$ 30.86	$ 15.41	$ 34.65	$ 17.30	$ 3.81

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 2-Party rate)	259.14	179.70	233.22	229.88	159.36	12.06	6.00	12.20	6.08	13.72	6.84	1.50
i. Imputed Income (g. - h.)	$ 1,670.44	$ 1,158.25	$ 1,503.34	$ 1,402.19	$ 972.26	$ 58.26	$ 29.13	$ 58.92	$ 29.47	$ 66.17	$ 33.08	$ 10.27

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 2-Party rate)	259.14	179.70	233.22	229.88	159.36	12.06	6.00	12.20	6.08	13.72	6.84	1.50
i. Imputed Income (g. - h.)	$ 960.32	$ 665.97	$ 864.27	$ 851.87	$ 590.61	$ 44.71	$ 22.31	$ 45.21	$ 22.57	$ 50.77	$ 25.35	$ 5.58

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 2-Party rate)	259.14	179.70	233.22	229.88	159.36	12.06	6.00	12.20	6.08	13.72	6.84	1.50
j. Imputed Income (h. - i.)	$ 1,975.30	$ 1,369.67	$ 1,777.71	$ 1,672.63	$ 1,159.75	$ 70.90	$ 35.48	$ 71.70	$ 35.88	$ 80.52	$ 40.30	$ 12.04

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 2-Party rate)	259.14	179.70	233.22	229.88	159.36	12.06	6.00	12.20	6.08	13.72	6.84	1.50
j. Imputed Income (h. - i.)	$ 1,265.19	$ 877.38	$ 1,138.64	$ 1,122.31	$ 778.10	$ 58.90	$ 29.39	$ 59.56	$ 29.73	$ 66.89	$ 33.40	$ 7.35

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2024
for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent 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 2-Party rate)	259.14	179.70	233.22	229.88	159.36	12.06	6.00	12.20	6.08	13.72	6.84	1.50
k. Imputed Income (i. - j.)	$ 2,280.17	$ 1,581.08	$ 2,052.08	$ 1,943.07	$ 1,347.24	$ 70.90	$ 35.48	$ 71.70	$ 35.88	$ 80.52	$ 40.30	$ 13.06

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 2-Party rate)	259.14	179.70	233.22	229.88	159.36	12.06	6.00	12.20	6.08	13.72	6.84	1.50
k. Imputed Income (i. - j.)	$ 1,570.06	$ 1,088.80	$ 1,413.01	$ 1,392.75	$ 965.59	$ 70.90	$ 35.48	$ 71.70	$ 35.88	$ 80.52	$ 40.30	$ 9.12

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 2-Party rate)	259.14	179.70	233.22	229.88	159.36	12.06	6.00	12.20	6.08	13.72	6.84	1.50
l. Imputed Income (j. - k.)	$ 2,318.96	$ 1,607.90	$ 2,087.02	$ 2,068.28	$ 1,434.06	$ 70.90	$ 35.48	$ 71.70	$ 35.88	$ 80.52	$ 40.30	$ 13.06

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 2-Party rate)	259.14	179.70	233.22	229.88	159.36	12.06	6.00	12.20	6.08	13.72	6.84	1.50
l. Imputed Income (j. - k.)	$ 1,874.92	$ 1,300.22	$ 1,687.38	$ 1,663.18	$ 1,153.08	$ 70.90	$ 35.48	$ 71.70	$ 35.88	$ 80.52	$ 40.30	$ 10.89

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 2-Party rate)	259.14	179.70	233.22	229.88	159.36	12.06	6.00	12.20	6.08	13.72	6.84	1.50
m. Imputed Income (k. - l.)	$ 2,318.96	$ 1,607.90	$ 2,087.02	$ 2,068.28	$ 1,434.06	$ 70.90	$ 35.48	$ 71.70	$ 35.88	$ 80.52	$ 40.30	$ 13.06

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 2-Party rate)	259.14	179.70	233.22	229.88	159.36	12.06	6.00	12.20	6.08	13.72	6.84	1.50
m. Imputed Income (k. - l.)	$ 2,179.79	$ 1,511.63	$ 1,961.75	$ 1,933.62	$ 1,340.57	$ 70.90	$ 35.48	$ 71.70	$ 35.88	$ 80.52	$ 40.30	$ 12.66

New Mexico Public Schools Insurance Authority
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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 2-Party rate)	259.14	179.70	233.22	229.88	159.36	12.06	6.00	12.20	6.08	13.72	6.84	1.50
n. Imputed Income (l. - m.)	$ 2,318.96	$ 1,607.90	$ 2,087.02	$ 2,068.28	$ 1,434.06	$ 70.90	$ 35.48	$ 71.70	$ 35.88	$ 80.52	$ 40.30	$ 13.06

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 2-Party rate)	259.14	179.70	233.22	229.88	159.36	12.06	6.00	12.20	6.08	13.72	6.84	1.50
o. Imputed Income (m. - n.)	$ 2,318.96	$ 1,607.90	$ 2,087.02	$ 2,068.28	$ 1,434.06	$ 70.90	$ 35.48	$ 71.70	$ 35.88	$ 80.52	$ 40.30	$ 13.06