



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023**



for Employees otherwise electing Single Coverage with Rates Shared 20% Employee/80% Employer

Domestic Partner Only:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. Preliminary Total	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
c. Maximum (2-Party Rate)	1,636.30	1,134.52	1,472.64	1,461.02	1,013.02	1,585.92	1,104.20	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	155.18	107.60	139.66	153.06	106.12	152.88	106.50	5.16	2.58	5.16	2.58	0.86
f. Imputed Income (d. - e.)	\$ 705.22	\$ 488.92	\$ 634.68	\$ 542.70	\$ 376.34	\$ 668.66	\$ 465.76	\$ 23.44	\$ 11.74	\$ 23.44	\$ 11.74	\$ 5.40

1 Child Only:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. Preliminary Total	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
c. Maximum (2-Party Rate)	1,636.30	1,134.52	1,472.64	1,461.02	1,013.02	1,585.92	1,104.20	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	155.18	107.60	139.66	153.06	106.12	152.88	106.50	5.16	2.58	5.16	2.58	0.86
f. Imputed Income (d. - e.)	\$ 103.26	\$ 71.62	\$ 92.93	\$ 76.19	\$ 52.82	\$ 101.12	\$ 70.43	\$ 9.48	\$ 4.72	\$ 9.48	\$ 4.72	\$ 0.86

Domestic Partner + 1 Child:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	\$ 1,118.84	\$ 775.74	\$ 1,006.93	\$ 925.01	\$ 641.40	\$ 1,075.54	\$ 749.19	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98
d. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 1,118.84	\$ 775.74	\$ 1,006.93	\$ 925.01	\$ 641.40	\$ 1,075.54	\$ 749.19	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	265.02	183.76	238.52	250.50	173.66	260.82	181.70	11.38	5.70	11.38	5.70	1.58
g. Imputed Income (e. - f.)	\$ 853.82	\$ 591.98	\$ 768.41	\$ 674.51	\$ 467.74	\$ 814.72	\$ 567.49	\$ 31.86	\$ 15.92	\$ 31.86	\$ 15.92	\$ 6.40

2 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	\$ 516.88	\$ 358.44	\$ 465.19	\$ 458.50	\$ 317.87	\$ 507.99	\$ 353.86	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44
d. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 516.88	\$ 358.44	\$ 465.19	\$ 458.50	\$ 317.87	\$ 507.99	\$ 353.86	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	265.02	183.76	238.52	250.50	173.66	260.82	181.70	11.38	5.70	11.38	5.70	1.58
g. Imputed Income (e. - f.)	\$ 251.86	\$ 174.68	\$ 226.67	\$ 208.00	\$ 144.21	\$ 247.17	\$ 172.16	\$ 17.89	\$ 8.91	\$ 17.89	\$ 8.91	\$ 1.86

Domestic Partner + 2 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	\$ 1,377.28	\$ 954.96	\$ 1,239.53	\$ 1,154.26	\$ 800.33	\$ 1,329.53	\$ 926.12	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70
e. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,377.28	\$ 954.96	\$ 1,239.53	\$ 1,154.26	\$ 800.33	\$ 1,329.53	\$ 926.12	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	265.02	183.76	238.52	250.50	173.66	260.82	181.70	11.38	5.70	11.38	5.70	1.58
h. Imputed Income (f. - g.)	\$ 1,112.26	\$ 771.20	\$ 1,001.01	\$ 903.76	\$ 626.67	\$ 1,068.71	\$ 744.42	\$ 46.49	\$ 23.23	\$ 46.49	\$ 23.23	\$ 8.12

3 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	\$ 775.31	\$ 537.66	\$ 697.78	\$ 687.76	\$ 476.81	\$ 761.99	\$ 530.80	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17
e. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 775.31	\$ 537.66	\$ 697.78	\$ 687.76	\$ 476.81	\$ 761.99	\$ 530.80	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	265.02	183.76	238.52	250.50	173.66	260.82	181.70	11.38	5.70	11.38	5.70	1.58
h. Imputed Income (f. - g.)	\$ 510.29	\$ 353.90	\$ 459.26	\$ 437.26	\$ 303.15	\$ 501.17	\$ 349.10	\$ 32.53	\$ 16.21	\$ 32.53	\$ 16.21	\$ 3.59

Domestic Partner + 3 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	\$ 1,635.71	\$ 1,134.18	\$ 1,472.12	\$ 1,383.52	\$ 959.27	\$ 1,583.53	\$ 1,103.06	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43
f. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,635.71	\$ 1,134.18	\$ 1,472.12	\$ 1,383.52	\$ 959.27	\$ 1,583.53	\$ 1,103.06	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	265.02	183.76	238.52	250.50	173.66	260.82	181.70	11.38	5.70	11.38	5.70	1.58
i. Imputed Income (g. - h.)	\$ 1,370.69	\$ 950.42	\$ 1,233.60	\$ 1,133.02	\$ 785.61	\$ 1,322.71	\$ 921.36	\$ 61.13	\$ 30.53	\$ 61.13	\$ 30.53	\$ 9.85

4 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	\$ 1,033.75	\$ 716.88	\$ 930.37	\$ 917.01	\$ 635.75	\$ 1,015.98	\$ 707.73	\$ 58.54	\$ 29.21	\$ 58.54	\$ 29.21	\$ 6.89
f. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,033.75	\$ 716.88	\$ 930.37	\$ 917.01	\$ 635.75	\$ 1,015.98	\$ 707.73	\$ 58.54	\$ 29.21	\$ 58.54	\$ 29.21	\$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	265.02	183.76	238.52	250.50	173.66	260.82	181.70	11.38	5.70	11.38	5.70	1.58
i. Imputed Income (g. - h.)	\$ 768.73	\$ 533.12	\$ 691.85	\$ 666.51	\$ 462.09	\$ 755.16	\$ 526.03	\$ 47.16	\$ 23.51	\$ 47.16	\$ 23.51	\$ 5.31

Domestic Partner + 4 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30			



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023**



for Employees otherwise electing Single Coverage with Rates Shared 20% Employee/80% Employer

Domestic Partner + 5 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$2,152.59	\$1,492.61	\$1,937.30	\$1,842.02	\$1,277.14	\$2,091.52	\$1,456.92	\$ 101.78	\$ 50.84	\$ 101.78	\$ 50.84	\$ 14.87
h. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$2,152.59	\$1,492.61	\$1,937.30	\$1,842.02	\$1,277.14	\$2,091.52	\$1,456.92	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	265.02	183.76	238.52	250.50	173.66	260.82	181.70	11.38	5.70	11.38	5.70	1.58
k. Imputed Income (i. - j.)	\$1,887.57	\$1,308.85	\$1,698.78	\$1,591.52	\$1,103.48	\$1,830.70	\$1,275.22	\$ 74.16	\$ 37.08	\$ 74.16	\$ 37.08	\$ 12.56

6 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$1,550.63	\$1,075.31	\$1,395.56	\$1,375.51	\$953.62	\$1,523.97	\$1,061.59	\$ 87.81	\$ 43.82	\$ 87.81	\$ 43.82	\$ 10.33
h. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$1,550.63	\$1,075.31	\$1,395.56	\$1,375.51	\$953.62	\$1,523.97	\$1,061.59	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	265.02	183.76	238.52	250.50	173.66	260.82	181.70	11.38	5.70	11.38	5.70	1.58
k. Imputed Income (i. - j.)	\$1,285.61	\$ 891.55	\$1,157.04	\$1,125.01	\$ 779.96	\$1,263.15	\$ 879.89	\$ 74.16	\$ 37.08	\$ 74.16	\$ 37.08	\$ 8.75

Domestic Partner + 6 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$2,411.03	\$1,671.83	\$2,169.90	\$2,071.27	\$1,436.08	\$2,345.51	\$1,633.85	\$ 116.41	\$ 58.14	\$ 116.41	\$ 58.14	\$ 16.59
i. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$2,185.48	\$1,515.36	\$1,966.90	\$1,948.18	\$1,350.76	\$2,125.66	\$1,480.68	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	265.02	183.76	238.52	250.50	173.66	260.82	181.70	11.38	5.70	11.38	5.70	1.58
l. Imputed Income (j. - k.)	\$1,920.46	\$1,331.60	\$1,728.38	\$1,697.68	\$1,177.10	\$1,864.84	\$1,298.98	\$ 74.16	\$ 37.08	\$ 74.16	\$ 37.08	\$ 12.56

7 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$1,809.06	\$1,254.53	\$1,628.15	\$1,604.76	\$1,112.56	\$1,777.97	\$1,238.52	\$ 102.45	\$ 51.12	\$ 102.45	\$ 51.12	\$ 12.06
i. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$1,809.06	\$1,254.53	\$1,628.15	\$1,604.76	\$1,112.56	\$1,777.97	\$1,238.52	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	265.02	183.76	238.52	250.50	173.66	260.82	181.70	11.38	5.70	11.38	5.70	1.58
l. Imputed Income (j. - k.)	\$1,544.04	\$1,070.77	\$1,389.63	\$1,354.26	\$ 938.90	\$1,517.15	\$1,056.82	\$ 74.16	\$ 37.08	\$ 74.16	\$ 37.08	\$ 10.48

Domestic Partner + 7 or more Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	\$2,669.46	\$1,851.05	\$2,402.49	\$2,300.52	\$1,595.02	\$2,599.51	\$1,810.78	\$ 131.05	\$ 65.44	\$ 131.05	\$ 65.44	\$ 18.32
j. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$2,185.48	\$1,515.36	\$1,966.90	\$1,948.18	\$1,350.76	\$2,125.66	\$1,480.68	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	265.02	183.76	238.52	250.50	173.66	260.82	181.70	11.38	5.70	11.38	5.70	1.58
m. Imputed Income (k. - l.)	\$1,920.46	\$1,331.60	\$1,728.38	\$1,697.68	\$1,177.10	\$1,864.84	\$1,298.98	\$ 74.16	\$ 37.08	\$ 74.16	\$ 37.08	\$ 12.56

8 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	\$2,067.50	\$1,433.75	\$1,860.74	\$1,834.01	\$1,271.49	\$2,031.96	\$1,					



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023**



for Employees otherwise electing Single Coverage with Rates Shared 20% Employee/80% Employer

10 or more Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	\$2,584.38	\$ 1,792.19	\$ 2,325.93	\$ 2,292.52	\$ 1,589.36	\$ 2,539.95	\$ 1,769.32	\$ 146.35	\$ 73.04	\$ 146.35	\$ 73.04	\$ 17.22
l. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	\$ 2,185.48	\$ 1,515.36	\$ 1,966.90	\$ 1,948.18	\$ 1,350.76	\$ 2,125.66	\$ 1,480.68	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	265.02	183.76	238.52	250.50	173.66	260.82	181.70	11.38	5.70	11.38	5.70	1.58
o. Imputed Income (m. - n.)	\$ 1,920.46	\$ 1,331.60	\$ 1,728.38	\$ 1,697.68	\$ 1,177.10	\$ 1,864.84	\$ 1,298.98	\$ 74.16	\$ 37.08	\$ 74.16	\$ 37.08	\$ 12.56



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023**



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

Domestic Partner Only:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. Preliminary Total	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
c. Maximum (2-Party Rate)	1,636.30	1,134.52	1,472.64	1,461.02	1,013.02	1,585.92	1,104.70	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	232.76	161.40	209.48	229.58	159.16	229.32	159.72	7.76	3.88	7.76	3.88	1.26
f. Imputed Income (d. - e.)	\$ 627.64	\$ 435.12	\$ 564.86	\$ 466.18	\$ 323.30	\$ 592.22	\$ 412.54	\$ 20.84	\$ 10.44	\$ 20.84	\$ 10.44	\$ 5.00

Domestic Partner + 1 Child:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	\$ 1,118.84	\$ 775.74	\$ 1,006.93	\$ 925.01	\$ 641.40	\$ 1,075.54	\$ 749.19	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98
d. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 1,118.84	\$ 775.74	\$ 1,006.93	\$ 925.01	\$ 641.40	\$ 1,075.54	\$ 749.19	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
g. Imputed Income (e. - f.)	\$ 721.32	\$ 500.10	\$ 649.17	\$ 549.29	\$ 380.92	\$ 684.30	\$ 476.67	\$ 26.16	\$ 13.10	\$ 26.16	\$ 13.10	\$ 5.62

Domestic Partner + 2 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	\$ 1,377.28	\$ 954.96	\$ 1,239.53	\$ 1,154.26	\$ 800.33	\$ 1,329.53	\$ 926.12	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70
e. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,377.28	\$ 954.96	\$ 1,239.53	\$ 1,154.26	\$ 800.33	\$ 1,329.53	\$ 926.12	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
h. Imputed Income (f. - g.)	\$ 979.76	\$ 679.32	\$ 881.77	\$ 778.54	\$ 539.85	\$ 938.29	\$ 653.60	\$ 40.79	\$ 20.41	\$ 40.79	\$ 20.41	\$ 7.34

Domestic Partner + 3 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	\$ 1,635.71	\$ 1,134.18	\$ 1,472.12	\$ 1,383.52	\$ 959.27	\$ 1,583.53	\$ 1,103.06	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43
f. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,635.71	\$ 1,134.18	\$ 1,472.12	\$ 1,383.52	\$ 959.27	\$ 1,583.53	\$ 1,103.06	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
i. Imputed Income (g. - h.)	\$ 1,238.19	\$ 858.54	\$ 1,114.36	\$ 1,007.80	\$ 698.79	\$ 1,192.29	\$ 830.54	\$ 55.43	\$ 27.71	\$ 55.43	\$ 27.71	\$ 9.07

Domestic Partner + 4 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	\$ 1,894.15	\$ 1,313.40	\$ 1,704.71	\$ 1,612.77	\$ 1,118.21	\$ 1,837.52	\$ 1,279.99	\$ 87.14	\$ 43.53	\$ 87.14	\$ 43.53	\$ 13.15
g. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	\$ 1,894.15	\$ 1,313.40	\$ 1,704.71	\$ 1,612.77	\$ 1,118.21	\$ 1,837.52	\$ 1,279.99	\$ 87.14	\$ 43.53	\$ 87.14	\$ 43.53	\$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
j. Imputed Income (h. - i.)	\$ 1,496.63	\$ 1,037.76	\$ 1,346.95	\$ 1,237.05	\$ 857.73	\$ 1,446.28	\$ 1,007.47	\$ 68.46	\$ 34.26	\$ 68.46	\$ 34.26	\$ 10.79

1 Child Only:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. Preliminary Total	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
c. Maximum (2-Party Rate)	1,636.30	1,134.52	1,472.64	1,461.02	1,013.02	1,585.92	1,104.70	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	232.76	161.40	209.48	229.58	159.16	229.32	159.72	7.76	3.88	7.76	3.88	1.26
f. Imputed Income (d. - e.)	\$ 25.68	\$ 17.82	\$ 23.11	\$ -	\$ -	\$ 24.68	\$ 17.21	\$ 6.88	\$ 3.42	\$ 6.88	\$ 3.42	\$ 0.46

2 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	\$ 516.88	\$ 358.44	\$ 465.19	\$ 458.50	\$ 317.87	\$ 507.99	\$ 353.86	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44
d. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 516.88	\$ 358.44	\$ 465.19	\$ 458.50	\$ 317.87	\$ 507.99	\$ 353.86	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
g. Imputed Income (e. - f.)	\$ 119.36	\$ 82.80	\$ 107.43	\$ 82.78	\$ 57.39	\$ 116.75	\$ 81.34	\$ 12.19	\$ 6.09	\$ 12.19	\$ 6.09	\$ 1.08

3 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	\$ 775.31	\$ 537.66	\$ 697.78	\$ 687.76	\$ 476.81	\$ 761.99	\$ 530.80	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17
e. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 775.31	\$ 537.66	\$ 697.78	\$ 687.76	\$ 476.81	\$ 761.99	\$ 530.80	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
h. Imputed Income (f. - g.)	\$ 377.79	\$ 262.02	\$ 340.02	\$ 312.04	\$ 216.33	\$ 370.75	\$ 258.28	\$ 26.83	\$ 13.39	\$ 26.83	\$ 13.39	\$ 2.81

4 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64				



New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023



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

Domestic Partner + 5 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$2,152.59	\$1,492.61	\$1,937.30	\$1,842.02	\$1,277.14	\$2,091.52	\$1,456.92	\$ 101.78	\$ 50.84	\$ 101.78	\$ 50.84	\$ 14.87
h. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$2,152.59	\$1,492.61	\$1,937.30	\$1,842.02	\$1,277.14	\$2,091.52	\$1,456.92	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
k. Imputed Income (l. - j.)	\$1,755.07	\$1,216.97	\$1,579.54	\$1,466.30	\$1,016.66	\$1,700.28	\$1,184.40	\$ 68.46	\$ 34.26	\$ 68.46	\$ 34.26	\$ 11.78

6 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$1,550.63	\$1,075.31	\$1,395.56	\$1,375.51	\$ 953.62	\$1,523.97	\$1,061.59	\$ 87.81	\$ 43.82	\$ 87.81	\$ 43.82	\$ 10.33
h. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$1,550.63	\$1,075.31	\$1,395.56	\$1,375.51	\$ 953.62	\$1,523.97	\$1,061.59	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
k. Imputed Income (l. - j.)	\$1,153.11	\$ 799.67	\$1,037.80	\$ 999.79	\$ 693.14	\$1,132.73	\$ 789.07	\$ 68.46	\$ 34.26	\$ 68.46	\$ 34.26	\$ 7.97

Domestic Partner + 6 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$2,411.03	\$1,671.83	\$2,169.90	\$2,071.27	\$1,436.08	\$2,345.51	\$1,633.85	\$ 116.41	\$ 58.14	\$ 116.41	\$ 58.14	\$ 16.59
i. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$2,185.48	\$1,515.36	\$1,966.90	\$1,948.18	\$1,350.76	\$2,125.66	\$1,480.68	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
l. Imputed Income (j. - k.)	\$1,787.96	\$1,239.72	\$1,609.14	\$1,572.46	\$1,090.28	\$1,734.42	\$1,208.16	\$ 68.46	\$ 34.26	\$ 68.46	\$ 34.26	\$ 11.78

7 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$1,809.06	\$1,254.53	\$1,628.15	\$1,604.76	\$1,112.56	\$1,777.97	\$1,238.52	\$ 102.45	\$ 51.12	\$ 102.45	\$ 51.12	\$ 12.06
i. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$1,809.06	\$1,254.53	\$1,628.15	\$1,604.76	\$1,112.56	\$1,777.97	\$1,238.52	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
l. Imputed Income (j. - k.)	\$1,411.54	\$ 978.89	\$1,270.39	\$1,229.04	\$ 852.08	\$1,386.73	\$ 966.00	\$ 68.46	\$ 34.26	\$ 68.46	\$ 34.26	\$ 9.70

Domestic Partner + 7 or more Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	\$2,669.46	\$1,851.05	\$2,402.49	\$2,300.52	\$1,595.02	\$2,599.51	\$1,810.78	\$ 131.05	\$ 65.44	\$ 131.05	\$ 65.44	\$ 18.32
j. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$2,185.48	\$1,515.36	\$1,966.90	\$1,948.18	\$1,350.76	\$2,125.66	\$1,480.68	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
m. Imputed Income (k. - l.)	\$1,787.96	\$1,239.72	\$1,609.14	\$1,572.46	\$1,090.28	\$1,734.42	\$1,208.16	\$ 68.46	\$ 34.26	\$ 68.46	\$ 34.26	\$ 11.78

8 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	\$2,067.50	\$1,433.75	\$1,860.74	\$1,834.01	\$1,271.49	\$2,031.96	\$1,415.45	\$ 117.0				



New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023
for Employees otherwise electing Single Coverage with Rates Shared 30%/70% Employer



10 or more Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	\$2,584.38	\$1,792.19	\$2,325.93	\$2,292.52	\$1,589.36	\$2,539.95	\$1,769.32	\$ 146.35	\$ 73.04	\$ 146.35	\$ 73.04	\$ 17.22
l. Maximum Family Rate	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	\$2,185.48	\$1,515.36	\$1,966.90	\$1,948.18	\$1,350.76	\$2,125.66	\$1,480.68	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
o. Imputed Income (m. - n.)	\$1,787.96	\$1,239.72	\$1,609.14	\$1,572.46	\$1,090.28	\$1,734.42	\$1,208.16	\$ 68.46	\$ 34.26	\$ 68.46	\$ 34.26	\$ 11.78



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023**



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

Domestic Partner Only:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. Preliminary Total	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
c. Maximum (2-Party Rate)	1,636.30	1,134.52	1,472.64	1,461.02	1,013.02	1,585.92	1,104.70	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	310.36	215.20	279.32	306.10	212.22	305.74	212.98	10.34	5.16	10.34	5.16	1.68
f. Imputed Income (d. - e.)	\$ 550.04	\$ 381.32	\$ 495.02	\$ 389.66	\$ 270.24	\$ 515.80	\$ 359.28	\$ 18.26	\$ 9.16	\$ 18.26	\$ 9.16	\$ 4.58

Domestic Partner + 1 Child:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	\$ 1,118.84	\$ 775.74	\$ 1,006.93	\$ 925.01	\$ 641.40	\$ 1,075.54	\$ 749.19	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98
d. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 1,118.84	\$ 775.74	\$ 1,006.93	\$ 925.01	\$ 641.40	\$ 1,075.54	\$ 749.19	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
g. Imputed Income (e. - f.)	\$ 588.82	\$ 408.20	\$ 529.91	\$ 424.05	\$ 294.08	\$ 553.90	\$ 385.83	\$ 20.46	\$ 10.24	\$ 20.46	\$ 10.24	\$ 4.82

Domestic Partner + 2 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	\$ 1,377.28	\$ 954.96	\$ 1,239.53	\$ 1,154.26	\$ 800.33	\$ 1,329.53	\$ 926.12	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70
e. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,377.28	\$ 954.96	\$ 1,239.53	\$ 1,154.26	\$ 800.33	\$ 1,329.53	\$ 926.12	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
h. Imputed Income (f. - g.)	\$ 847.26	\$ 587.42	\$ 762.51	\$ 653.30	\$ 453.01	\$ 807.89	\$ 562.76	\$ 35.09	\$ 17.55	\$ 35.09	\$ 17.55	\$ 6.54

Domestic Partner + 3 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	\$ 1,635.71	\$ 1,134.18	\$ 1,472.12	\$ 1,383.52	\$ 959.27	\$ 1,583.53	\$ 1,103.06	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43
f. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,635.71	\$ 1,134.18	\$ 1,472.12	\$ 1,383.52	\$ 959.27	\$ 1,583.53	\$ 1,103.06	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
i. Imputed Income (g. - h.)	\$ 1,105.69	\$ 766.64	\$ 995.10	\$ 882.56	\$ 611.95	\$ 1,061.89	\$ 739.70	\$ 49.73	\$ 24.85	\$ 49.73	\$ 24.85	\$ 8.27

Domestic Partner + 4 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	\$ 1,894.15	\$ 1,313.40	\$ 1,704.71	\$ 1,612.77	\$ 1,118.21	\$ 1,837.52	\$ 1,279.99	\$ 87.14	\$ 43.53	\$ 87.14	\$ 43.53	\$ 13.15
g. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	\$ 1,894.15	\$ 1,313.40	\$ 1,704.71	\$ 1,612.77	\$ 1,118.21	\$ 1,837.52	\$ 1,279.99	\$ 87.14	\$ 43.53	\$ 87.14	\$ 43.53	\$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
j. Imputed Income (h. - i.)	\$ 1,364.13	\$ 945.86	\$ 1,227.69	\$ 1,111.81	\$ 770.89	\$ 1,315.88	\$ 916.63	\$ 62.76	\$ 31.40	\$ 62.76	\$ 31.40	\$ 9.99

1 Child Only:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. Preliminary Total	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
c. Maximum (2-Party Rate)	1,636.30	1,134.52	1,472.64	1,461.02	1,013.02	1,585.92	1,104.70	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	310.36	215.20	279.32	306.10	212.22	305.74	212.98	10.34	5.16	10.34	5.16	1.68
f. Imputed Income (d. - e.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4.30	\$ 2.14	\$ 4.30	\$ 2.14	\$ 0.04

2 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	\$ 516.88	\$ 358.44	\$ 465.19	\$ 458.50	\$ 317.87	\$ 507.99	\$ 353.86	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44
d. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 516.88	\$ 358.44	\$ 465.19	\$ 458.50	\$ 317.87	\$ 507.99	\$ 353.86	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
g. Imputed Income (e. - f.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6.49	\$ 3.23	\$ 6.49	\$ 3.23	\$ 0.28

3 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	\$ 775.31	\$ 537.66	\$ 697.78	\$ 687.76	\$ 476.81	\$ 761.99	\$ 530.80	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17
e. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 775.31	\$ 537.66	\$ 697.78	\$ 687.76	\$ 476.81	\$ 761.99	\$ 530.80	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
h. Imputed Income (f. - g.)	\$ 245.29	\$ 170.12	\$ 220.76	\$ 186.80	\$ 129.49	\$ 240.35	\$ 167.44	\$ 21.13	\$ 10.53	\$ 21.13	\$ 10.53	\$ 2.01

4 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3												



**New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023**



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

Domestic Partner + 5 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$2,152.59	\$1,492.61	\$1,937.30	\$1,842.02	\$1,277.14	\$2,091.52	\$1,456.92	\$ 101.78	\$ 50.84	\$ 101.78	\$ 50.84	\$ 14.87
h. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$2,152.59	\$1,492.61	\$1,937.30	\$1,842.02	\$1,277.14	\$2,091.52	\$1,456.92	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
k. Imputed Income (i. - j.)	\$1,622.57	\$1,125.07	\$1,460.28	\$1,341.06	\$ 929.82	\$1,569.88	\$1,093.56	\$ 62.76	\$ 31.40	\$ 62.76	\$ 31.40	\$ 10.98

6 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$1,550.63	\$1,075.31	\$1,395.56	\$1,375.51	\$ 953.62	\$1,523.97	\$1,061.59	\$ 87.81	\$ 43.82	\$ 87.81	\$ 43.82	\$ 10.33
h. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$1,550.63	\$1,075.31	\$1,395.56	\$1,375.51	\$ 953.62	\$1,523.97	\$1,061.59	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
k. Imputed Income (i. - j.)	\$1,020.61	\$ 707.77	\$ 918.54	\$ 874.55	\$ 606.30	\$1,002.33	\$ 698.23	\$ 62.76	\$ 31.40	\$ 62.76	\$ 31.40	\$ 7.17

Domestic Partner + 6 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$2,411.03	\$1,671.83	\$ 2,169.90	\$2,071.27	\$1,436.08	\$2,345.51	\$1,633.85	\$ 116.41	\$ 58.14	\$ 116.41	\$ 58.14	\$ 16.59
i. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$2,185.48	\$1,515.36	\$1,966.90	\$1,948.18	\$1,350.76	\$2,125.66	\$1,480.68	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
l. Imputed Income (j. - k.)	\$1,655.46	\$1,147.82	\$1,489.88	\$1,447.22	\$1,003.44	\$1,604.02	\$1,117.32	\$ 62.76	\$ 31.40	\$ 62.76	\$ 31.40	\$ 10.98

7 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$1,809.06	\$1,254.53	\$1,628.15	\$1,604.76	\$1,112.56	\$1,777.97	\$1,238.52	\$ 102.45	\$ 51.12	\$ 102.45	\$ 51.12	\$ 12.06
i. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$1,809.06	\$1,254.53	\$1,628.15	\$1,604.76	\$1,112.56	\$1,777.97	\$1,238.52	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
l. Imputed Income (j. - k.)	\$1,279.04	\$ 886.99	\$1,151.13	\$1,103.80	\$ 765.24	\$1,256.33	\$ 875.16	\$ 62.76	\$ 31.40	\$ 62.76	\$ 31.40	\$ 8.90

Domestic Partner + 7 or more Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 860.40	\$ 596.52	\$ 774.34	\$ 695.76	\$ 482.46	\$ 821.54	\$ 572.26	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	\$2,869.46	\$1,851.05	\$2,402.49	\$2,300.52	\$1,595.02	\$2,599.51	\$1,810.78	\$ 131.05	\$ 65.44	\$ 131.05	\$ 65.44	\$ 18.32
j. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$2,185.48	\$1,515.36	\$1,966.90	\$1,948.18	\$1,350.76	\$2,125.66	\$1,480.68	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
m. Imputed Income (k. - l.)	\$1,655.46	\$1,147.82	\$1,489.88	\$1,447.22	\$1,003.44	\$1,604.02	\$1,117.32	\$ 62.76	\$ 31.40	\$ 62.76	\$ 31.40	\$ 10.98

8 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	\$2,067.50	\$1,433.75	\$1,860.74	\$1,834.01	\$1,271.49	\$2,031.96</						



New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023
for Employees otherwise electing Single Coverage with Rates Shared 40% Employee/60% Employer



10 or more Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 258.44	\$ 179.22	\$ 232.59	\$ 229.25	\$ 158.94	\$ 254.00	\$ 176.93	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	\$2,584.38	\$ 1,792.19	\$ 2,325.93	\$ 2,292.52	\$ 1,589.36	\$ 2,539.95	\$ 1,769.32	\$ 146.35	\$ 73.04	\$ 146.35	\$ 73.04	\$ 17.22
l. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	\$ 2,185.48	\$ 1,515.36	\$ 1,966.90	\$ 1,948.18	\$ 1,350.76	\$ 2,125.66	\$ 1,480.68	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
o. Imputed Income (m. - n.)	\$ 1,655.46	\$ 1,147.82	\$ 1,489.88	\$ 1,447.22	\$ 1,003.44	\$ 1,604.02	\$ 1,117.32	\$ 62.76	\$ 31.40	\$ 62.76	\$ 31.40	\$ 10.98