New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective uly 1, 2023
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	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 (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
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 (Family rate less 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
f. Imputed Income (d. - e.)	$ 750.56	$ 520.36	$ 675.48	$ 598.32	$ 414.92	$ 713.60	$ 497.06	$ 22.38	$ 11.20	$ 22.38	$ 11.20	$ 5.54

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 (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
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 (Family rate less 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
f. Imputed Income (d. - e.)	$ 148.60	$ 103.06	$ 133.73	$ 131.81	$ 91.40	$ 146.06	$ 101.73	$ 8.42	$ 4.18	$ 8.42	$ 4.18	$ 1.00

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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
g. Imputed Income (e. - f.)	$ 1,009.00	$ 699.58	$ 908.07	$ 827.57	$ 573.86	$ 967.60	$ 673.99	$ 37.02	$ 18.50	$ 37.02	$ 18.50	$ 7.26

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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
g. Imputed Income (e. - f.)	$ 407.04	$ 282.28	$ 366.33	$ 361.06	$ 250.33	$ 400.05	$ 278.66	$ 23.05	$ 11.49	$ 23.05	$ 11.49	$ 2.72

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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
h. Imputed Income (f. - g.)	$ 1,267.44	$ 878.80	$ 1,140.67	$ 1,056.82	$ 732.79	$ 1,221.59	$ 850.92	$ 51.65	$ 25.81	$ 51.65	$ 25.81	$ 8.98

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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
h. Imputed Income (f. - g.)	$ 665.47	$ 461.50	$ 598.92	$ 590.32	$ 409.27	$ 654.05	$ 455.60	$ 37.69	$ 18.79	$ 37.69	$ 18.79	$ 4.45

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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
i. Imputed Income (g. - h.)	$ 1,525.87	$ 1,058.02	$ 1,373.26	$ 1,286.08	$ 891.73	$ 1,475.59	$ 1,027.86	$ 66.29	$ 33.11	$ 66.29	$ 33.11	$ 10.71

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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
i. Imputed Income (g. - h.)	$ 923.91	$ 640.72	$ 831.51	$ 819.57	$ 568.21	$ 908.04	$ 632.53	$ 52.32	$ 26.09	$ 52.32	$ 26.09	$ 6.17

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	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.15
i. Employee after-tax contribution (Family rate less 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
j. Imputed Income (h. - i.)	$ 1,784.31	$ 1,237.24	$ 1,605.85	$ 1,515.33	$ 1,050.67	$ 1,729.58	$ 1,204.79	$ 79.32	$ 39.66	$ 79.32	$ 39.66	$ 12.43

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 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. Preliminary Total	$ 1,292.19	$ 896.09	$ 1,162.96	$ 1,146.26	$ 794.68	$ 1,269.98	$ 884.66	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
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.)	$ 1,292.19	$ 896.09	$ 1,162.96	$ 1,146.26	$ 794.68	$ 1,269.98	$ 884.66	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
i. Employee after-tax contribution (Family rate less 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
j. Imputed Income (h. - i.)	$ 1,182.35	$ 819.93	$ 1,064.10	$ 1,048.82	$ 727.14	$ 1,162.04	$ 809.46	$ 66.96	$ 33.40	$ 66.96	$ 33.40	$ 7.89

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023
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	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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
k. Imputed Income (i. - j.)	$2,042.75	$1,416.45	$ 1,838.44	$1,744.58	$1,209.60	$1,983.58	$1,381.72	$ 79.32	$ 39.66	$ 79.32	$ 39.66	$ 13.42

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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
l. Imputed Income (j. - k.)	$2,075.64	$1,439.20	$ 1,868.04	$1,850.74	$1,283.22	$2,017.72	$1,405.48	$ 79.32	$ 39.66	$ 79.32	$ 39.66	$ 13.42

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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
m. Imputed Income (k. - l.)	$2,075.64	$1,439.20	$ 1,868.04	$1,850.74	$1,283.22	$2,017.72	$1,405.48	$ 79.32	$ 39.66	$ 79.32	$ 39.66	$ 13.42

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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
k. Imputed Income (i. - j.)	$1,440.79	$ 999.15	$ 1,296.70	$1,278.07	$ 886.08	$1,416.03	$ 986.39	$ 79.32	$ 39.66	$ 79.32	$ 39.66	$ 9.61

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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
l. Imputed Income (j. - k.)	$1,699.22	$1,178.37	$ 1,529.29	$1,507.32	$1,045.02	$1,670.03	$1,163.32	$ 79.32	$ 39.66	$ 79.32	$ 39.66	$ 11.34

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	$ 117.08	$ 58.43	$ 117.08	$ 58.43	$ 13.78
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.)	$2,067.50	$1,433.75	$ 1,860.74	$1,834.01	$1,271.49	$2,031.96	$1,415.45	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.78
l. Employee after-tax contribution (Family rate less 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
m. Imputed Income (k. - l.)	$1,957.66	$1,357.59	$ 1,761.88	$1,736.57	$1,203.95	$1,924.02	$1,340.25	$ 79.32	$ 39.66	$ 79.32	$ 39.66	$ 13.06

9 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. Preliminary Total	$2,325.94	$1,612.97	$ 2,093.34	$2,063.27	$1,430.43	$2,285.96	$1,592.39	$ 131.72	$ 65.73	$ 131.72	$ 65.73	$ 15.50
k. 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
l. Maximum FMV (min of j. and k.)	$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. Employee after-tax contribution (Family rate less 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
n. Imputed Income (l. - m.)	$2,075.64	$1,439.20	$ 1,868.04	$1,850.74	$1,283.22	$2,017.72	$1,405.48	$ 79.32	$ 39.66	$ 79.32	$ 39.66	$ 13.42

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023
for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 20% Employee/80% Employer

Segal

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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
o. Imputed Income (m. - n.)	$ 2,075.64	$ 1,439.20	$ 1,868.04	$ 1,850.74	$ 1,283.22	$ 2,017.72	$ 1,405.48	$ 79.32	$ 39.66	$ 79.32	$ 39.66	$ 13.42

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023
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	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 (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
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 (Family rate less 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
f. Imputed Income (d. - e.)	$ 695.64	$ 482.28	$ 626.06	$ 549.62	$ 381.14	$ 659.62	$ 459.46	$ 19.28	$ 9.68	$ 19.28	$ 9.68	$ 5.16

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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
g. Imputed Income (e. - f.)	$ 954.08	$ 661.50	$ 858.65	$ 778.87	$ 540.08	$ 913.62	$ 636.39	$ 33.92	$ 16.98	$ 33.92	$ 16.98	$ 6.88

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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
h. Imputed Income (f. - g.)	$ 1,212.52	$ 840.72	$ 1,091.25	$ 1,008.12	$ 699.01	$ 1,167.61	$ 813.32	$ 48.55	$ 24.29	$ 48.55	$ 24.29	$ 8.60

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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
i. Imputed Income (g. - h.)	$ 1,470.95	$ 1,019.94	$ 1,323.84	$ 1,237.38	$ 857.95	$ 1,421.61	$ 990.26	$ 63.19	$ 31.59	$ 63.19	$ 31.59	$ 10.33

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	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.15
i. Employee after-tax contribution (Family rate less 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
j. Imputed Income (h. - i.)	$ 1,729.39	$ 1,199.16	$ 1,556.43	$ 1,466.63	$ 1,016.89	$ 1,675.60	$ 1,167.19	$ 76.22	$ 38.14	$ 76.22	$ 38.14	$ 12.05

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 (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
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 (Family rate less 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
f. Imputed Income (d. - e.)	$ 93.68	$ 64.98	$ 84.31	$ 83.11	$ 57.62	$ 92.08	$ 64.13	$ 5.32	$ 2.66	$ 5.32	$ 2.66	$ 0.62

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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
g. Imputed Income (e. - f.)	$ 352.12	$ 244.20	$ 316.91	$ 312.36	$ 216.55	$ 346.07	$ 241.06	$ 19.95	$ 9.97	$ 19.95	$ 9.97	$ 2.34

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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
h. Imputed Income (f. - g.)	$ 610.55	$ 423.42	$ 549.50	$ 541.62	$ 375.49	$ 600.07	$ 418.00	$ 34.59	$ 17.27	$ 34.59	$ 17.27	$ 4.07

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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
i. Imputed Income (g. - h.)	$ 868.99	$ 602.64	$ 782.09	$ 770.87	$ 534.43	$ 854.06	$ 594.93	$ 49.22	$ 24.57	$ 49.22	$ 24.57	$ 5.79

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 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. Preliminary Total	$ 1,292.19	$ 896.09	$ 1,162.96	$ 1,146.26	$ 794.68	$ 1,269.98	$ 884.66	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
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.)	$ 1,292.19	$ 896.09	$ 1,162.96	$ 1,146.26	$ 794.68	$ 1,269.98	$ 884.66	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
i. Employee after-tax contribution (Family rate less 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
j. Imputed Income (h. - i.)	$ 1,127.43	$ 781.85	$ 1,014.68	$ 1,000.12	$ 693.36	$ 1,108.06	$ 771.86	$ 63.86	$ 31.88	$ 63.86	$ 31.88	$ 7.51

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023
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	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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
k. Imputed Income (i. - j.)	$1,987.83	$1,378.37	$ 1,789.02	$1,695.88	$1,175.82	$1,929.60	$1,344.12	$ 76.22	$ 38.14	$ 76.22	$ 38.14	$ 13.04

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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
l. Imputed Income (j. - k.)	$2,020.72	$1,401.12	$ 1,818.62	$1,802.04	$1,249.44	$1,963.74	$1,367.88	$ 76.22	$ 38.14	$ 76.22	$ 38.14	$ 13.04

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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
m. Imputed Income (k. - l.)	$2,020.72	$1,401.12	$ 1,818.62	$1,802.04	$1,249.44	$1,963.74	$1,367.88	$ 76.22	$ 38.14	$ 76.22	$ 38.14	$ 13.04

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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
k. Imputed Income (i. - j.)	$1,385.87	$ 961.07	$ 1,247.28	$1,229.37	$ 852.30	$1,362.05	$ 948.79	$ 76.22	$ 38.14	$ 76.22	$ 38.14	$ 9.23

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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
l. Imputed Income (j. - k.)	$1,644.30	$1,140.29	$ 1,479.87	$1,458.62	$1,011.24	$1,616.05	$1,125.72	$ 76.22	$ 38.14	$ 76.22	$ 38.14	$ 10.96

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	$ 117.08	$ 58.43	$ 117.08	$ 58.43	$ 13.78
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.)	$2,067.50	$1,433.75	$ 1,860.74	$1,834.01	$1,271.49	$2,031.96	$1,415.45	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.78
l. Employee after-tax contribution (Family rate less 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
m. Imputed Income (k. - l.)	$1,902.74	$1,319.51	$ 1,712.46	$1,687.87	$1,170.17	$1,870.04	$1,302.65	$ 76.22	$ 38.14	$ 76.22	$ 38.14	$ 12.68

9 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. Preliminary Total	$2,325.94	$1,612.97	$ 2,093.34	$2,063.27	$1,430.43	$2,285.96	$1,592.39	$ 131.72	$ 65.73	$ 131.72	$ 65.73	$ 15.50
k. 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
l. Maximum FMV (min of j. and k.)	$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. Employee after-tax contribution (Family rate less 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
n. Imputed Income (l. - m.)	$2,020.72	$1,401.12	$ 1,818.62	$1,802.04	$1,249.44	$1,963.74	$1,367.88	$ 76.22	$ 38.14	$ 76.22	$ 38.14	$ 13.04

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023
for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 30% Employee/70% Employer

Segal

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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
o. Imputed Income (m. - n.)	$ 2,020.72	$ 1,401.12	$ 1,818.62	$ 1,802.04	$ 1,249.44	$ 1,963.74	$ 1,367.88	$ 76.22	$ 38.14	$ 76.22	$ 38.14	$ 13.04

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

Segal

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 (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
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 (Family rate less 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
f. Imputed Income (d. - e.)	$ 640.74	$ 444.18	$ 576.64	$ 500.90	$ 347.36	$ 605.64	$ 421.88	$ 16.16	$ 8.10	$ 16.16	$ 8.10	$ 4.78

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 (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
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 (Family rate less 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
f. Imputed Income (d. - e.)	$ 38.78	$ 26.88	$ 34.89	$ 34.39	$ 23.84	$ 38.10	$ 26.55	$ 2.20	$ 1.08	$ 2.20	$ 1.08	$ 0.24

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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
g. Imputed Income (e. - f.)	$ 899.18	$ 623.40	$ 809.23	$ 730.15	$ 506.30	$ 859.64	$ 598.81	$ 30.80	$ 15.40	$ 30.80	$ 15.40	$ 6.50

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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
g. Imputed Income (e. - f.)	$ 297.22	$ 206.10	$ 267.49	$ 263.64	$ 182.77	$ 292.09	$ 203.48	$ 16.83	$ 8.39	$ 16.83	$ 8.39	$ 1.96

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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
h. Imputed Income (f. - g.)	$ 1,157.62	$ 802.62	$ 1,041.83	$ 959.40	$ 665.23	$ 1,113.63	$ 775.74	$ 45.43	$ 22.71	$ 45.43	$ 22.71	$ 8.22

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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
h. Imputed Income (f. - g.)	$ 555.65	$ 385.32	$ 500.08	$ 492.90	$ 341.71	$ 546.09	$ 380.42	$ 31.47	$ 15.69	$ 31.47	$ 15.69	$ 3.69

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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
i. Imputed Income (g. - h.)	$ 1,416.05	$ 981.84	$ 1,274.42	$ 1,188.66	$ 824.17	$ 1,367.63	$ 952.68	$ 60.07	$ 30.01	$ 60.07	$ 30.01	$ 9.95

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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
i. Imputed Income (g. - h.)	$ 814.09	$ 564.54	$ 732.67	$ 722.15	$ 500.65	$ 800.08	$ 557.35	$ 46.10	$ 22.99	$ 46.10	$ 22.99	$ 5.41

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	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.15
i. Employee after-tax contribution (Family rate less 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
j. Imputed Income (h. - i.)	$ 1,674.49	$ 1,161.06	$ 1,507.01	$ 1,417.91	$ 983.11	$ 1,621.62	$ 1,129.61	$ 73.10	$ 36.56	$ 73.10	$ 36.56	$ 11.67

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 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. Preliminary Total	$ 1,292.19	$ 896.09	$ 1,162.96	$ 1,146.26	$ 794.68	$ 1,269.98	$ 884.66	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
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.)	$ 1,292.19	$ 896.09	$ 1,162.96	$ 1,146.26	$ 794.68	$ 1,269.98	$ 884.66	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
i. Employee after-tax contribution (Family rate less 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
j. Imputed Income (h. - i.)	$ 1,072.53	$ 743.75	$ 965.26	$ 951.40	$ 659.58	$ 1,054.08	$ 734.28	$ 60.74	$ 30.30	$ 60.74	$ 30.30	$ 7.13

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023
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	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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
k. Imputed Income (i. - j.)	$1,932.93	$1,340.27	$ 1,739.60	$1,647.16	$1,142.04	$1,875.62	$1,306.54	$ 73.10	$ 36.56	$ 73.10	$ 36.56	$ 12.66

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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
l. Imputed Income (j. - k.)	$1,965.82	$1,363.02	$ 1,769.20	$1,753.32	$1,215.66	$1,909.76	$1,330.30	$ 73.10	$ 36.56	$ 73.10	$ 36.56	$ 12.66

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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
m. Imputed Income (k. - l.)	$1,965.82	$1,363.02	$ 1,769.20	$1,753.32	$1,215.66	$1,909.76	$1,330.30	$ 73.10	$ 36.56	$ 73.10	$ 36.56	$ 12.66

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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
k. Imputed Income (i. - j.)	$1,330.97	$ 922.97	$ 1,197.86	$1,180.65	$ 818.52	$1,308.07	$ 911.21	$ 73.10	$ 36.56	$ 73.10	$ 36.56	$ 8.85

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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
l. Imputed Income (j. - k.)	$1,589.40	$1,102.19	$ 1,430.45	$1,409.90	$ 977.46	$1,562.07	$1,088.14	$ 73.10	$ 36.56	$ 73.10	$ 36.56	$ 10.58

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	$ 117.08	$ 58.43	$ 117.08	$ 58.43	$ 13.78
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.)	$2,067.50	$1,433.75	$ 1,860.74	$1,834.01	$1,271.49	$2,031.96	$1,415.45	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.78
l. Employee after-tax contribution (Family rate less 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
m. Imputed Income (k. - l.)	$1,847.84	$1,281.41	$ 1,663.04	$1,639.15	$1,136.39	$1,816.06	$1,265.07	$ 73.10	$ 36.56	$ 73.10	$ 36.56	$ 12.30

9 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. Preliminary Total	$2,325.94	$1,612.97	$ 2,093.34	$2,063.27	$1,430.43	$2,285.96	$1,592.39	$ 131.72	$ 65.73	$ 131.72	$ 65.73	$ 15.50
k. 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
l. Maximum FMV (min of j. and k.)	$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. Employee after-tax contribution (Family rate less 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
n. Imputed Income (l. - m.)	$1,965.82	$1,363.02	$ 1,769.20	$1,753.32	$1,215.66	$1,909.76	$1,330.30	$ 73.10	$ 36.56	$ 73.10	$ 36.56	$ 12.66

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

Segal

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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
o. Imputed Income (m. - n.)	$ 1,965.82	$ 1,363.02	$ 1,769.20	$ 1,753.32	$ 1,215.66	$ 1,909.76	$ 1,330.30	$ 73.10	$ 36.56	$ 73.10	$ 36.56	$ 12.66