



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



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

Domestic Partner Only:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. Preliminary Total	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
c. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
d. Maximum FMV (min of b. and c.)	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
e. Employee after-tax contribution (Family rate less Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
f. Imputed Income (d. - e.)	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	\$ 1,199.85	\$ 831.92	\$ 1,079.83	\$ 991.99	\$ 687.85	\$ 1,153.41	\$ 803.44	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98
d. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 1,199.85	\$ 831.92	\$ 1,079.83	\$ 991.99	\$ 687.85	\$ 1,153.41	\$ 803.44	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98
f. Employee after-tax contribution (Family rate less Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
g. Imputed Income (e. - f.)	\$ 1,199.85	\$ 831.92	\$ 1,079.83	\$ 991.99	\$ 687.85	\$ 1,153.41	\$ 803.44	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	\$ 1,477.00	\$ 1,024.12	\$ 1,329.26	\$ 1,237.85	\$ 858.29	\$ 1,425.79	\$ 993.18	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70
e. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,477.00	\$ 1,024.12	\$ 1,329.26	\$ 1,237.85	\$ 858.29	\$ 1,425.79	\$ 993.18	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70
g. Employee after-tax contribution (Family rate less Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
h. Imputed Income (f. - g.)	\$ 1,477.00	\$ 1,024.12	\$ 1,329.26	\$ 1,237.85	\$ 858.29	\$ 1,425.79	\$ 993.18	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	\$ 1,754.14	\$ 1,216.31	\$ 1,578.69	\$ 1,483.70	\$ 1,028.74	\$ 1,698.18	\$ 1,182.92	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43
f. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,754.14	\$ 1,216.31	\$ 1,578.69	\$ 1,483.70	\$ 1,028.74	\$ 1,698.18	\$ 1,182.92	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43
h. Employee after-tax contribution (Family rate less Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
i. Imputed Income (g. - h.)	\$ 1,754.14	\$ 1,216.31	\$ 1,578.69	\$ 1,483.70	\$ 1,028.74	\$ 1,698.18	\$ 1,182.92	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	\$ 2,031.29	\$ 1,408.51	\$ 1,828.12	\$ 1,729.56	\$ 1,199.19	\$ 1,970.56	\$ 1,372.66	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 13.15
g. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	\$ 2,031.29	\$ 1,408.51	\$ 1,828.12	\$ 1,729.56	\$ 1,199.19	\$ 1,970.56	\$ 1,372.66	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 13.15
i. Employee after-tax contribution (Family rate less Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
j. Imputed Income (h. - i.)	\$ 2,031.29	\$ 1,408.51	\$ 1,828.12	\$ 1,729.56	\$ 1,199.19	\$ 1,970.56	\$ 1,372.66	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 13.15

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. Preliminary Total	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
c. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
d. Maximum FMV (min of b. and c.)	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
e. Employee after-tax contribution (Family rate less Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
f. Imputed Income (d. - e.)	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	\$ 554.30	\$ 384.40	\$ 498.86	\$ 491.71	\$ 340.89	\$ 544.77	\$ 379.48	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44
d. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 554.30	\$ 384.40	\$ 498.86	\$ 491.71	\$ 340.89	\$ 544.77	\$ 379.48	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44
f. Employee after-tax contribution (Family rate less Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
g. Imputed Income (e. - f.)	\$ 554.30	\$ 384.40	\$ 498.86	\$ 491.71	\$ 340.89	\$ 544.77	\$ 379.48	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	\$ 831.44	\$ 576.59	\$ 748.29	\$ 737.56	\$ 511.34	\$ 817.16	\$ 569.22	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17
e. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 831.44	\$ 576.59	\$ 748.29	\$ 737.56	\$ 511.34	\$ 817.16	\$ 569.22	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17
g. Employee after-tax contribution (Family rate less Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
h. Imputed Income (f. - g.)	\$ 831.44	\$ 576.59	\$ 748.29	\$ 737.56	\$ 511.34	\$ 817.16	\$ 569.22	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	\$ 1,108.59	\$ 768.79	\$ 997.72	\$ 983.42	\$ 681.79	\$ 1,089.54	\$ 758.9					



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



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

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$2,308.44	\$1,600.71	\$2,077.55	\$1,975.41	\$1,369.64	\$2,242.95	\$1,562.41	\$ 101.78	\$ 50.84	\$ 101.78	\$ 50.84	\$ 14.87
h. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$2,308.44	\$1,600.71	\$2,077.55	\$1,975.41	\$1,369.64	\$2,242.95	\$1,562.41	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
j. Employee after-tax contribution (Family rate less Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
k. Imputed Income (i. - j.)	\$2,308.44	\$1,600.71	\$2,077.55	\$1,975.41	\$1,369.64	\$2,242.95	\$1,562.41	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$2,585.59	\$1,792.91	\$2,326.98	\$2,221.26	\$1,540.08	\$2,515.34	\$1,752.15	\$ 116.41	\$ 58.14	\$ 116.41	\$ 58.14	\$ 16.59
i. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$2,343.72	\$1,625.08	\$2,109.30	\$2,089.24	\$1,448.56	\$2,279.56	\$1,587.88	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
k. Employee after-tax contribution (Family rate less Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
l. Imputed Income (j. - k.)	\$2,343.72	\$1,625.08	\$2,109.30	\$2,089.24	\$1,448.56	\$2,279.56	\$1,587.88	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
h. FMV Child 7	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	\$2,862.74	\$1,985.10	\$2,576.41	\$2,467.12	\$1,710.53	\$2,787.72	\$1,941.89	\$ 131.05	\$ 65.44	\$ 131.05	\$ 65.44	\$ 18.32
j. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$2,343.72	\$1,625.08	\$2,109.30	\$2,089.24	\$1,448.56	\$2,279.56	\$1,587.88	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
l. Employee after-tax contribution (Family rate less Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
m. Imputed Income (k. - l.)	\$2,343.72	\$1,625.08	\$2,109.30	\$2,089.24	\$1,448.56	\$2,279.56	\$1,587.88	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$1,662.89	\$1,153.19	\$1,496.58	\$1,475.12	\$1,022.68	\$1,634.32	\$1,138.45	\$ 87.81	\$ 43.82	\$ 87.81	\$ 43.82	\$ 10.33
h. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$1,662.89	\$1,153.19	\$1,496.58	\$1,475.12	\$1,022.68	\$1,634.32	\$1,138.45	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 10.33
j. Employee after-tax contribution (Family rate less Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
k. Imputed Income (i. - j.)	\$1,662.89	\$1,153.19	\$1,496.58	\$1,475.12	\$1,022.68	\$1,634.32	\$1,138.45	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 10.33

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$1,940.04	\$1,345.38	\$1,746.01	\$1,720.98	\$1,193.13	\$1,906.70	\$1,328.19	\$ 102.45	\$ 51.12	\$ 102.45	\$ 51.12	\$ 12.06
i. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$1,940.04	\$1,345.38	\$1,746.01	\$1,720.98	\$1,193.13	\$1,906.70	\$1,328.19	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 12.06
k. Employee after-tax contribution (Family rate less Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
l. Imputed Income (j. - k.)	\$1,940.04	\$1,345.38	\$1,746.01	\$1,720.98	\$1,193.13	\$1,906.70	\$1,328.19	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 12.06

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	\$2,217.19	\$1,537.58	\$1,995.44	\$1,966.83	\$1,363.58	\$2,179.09	\$1,517.93	\$ 117.08	\$ 58.43	\$ 117.08	\$ 58.43	\$ 13.78
j. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$2,217.19	\$1,537.58	\$1,995.44	\$1,966.8								



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



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

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	\$2,771.48	\$ 1,921.98	\$ 2,494.31	\$ 2,458.54	\$ 1,704.47	\$ 2,723.86	\$ 1,897.41	\$ 146.35	\$ 73.04	\$ 146.35	\$ 73.04	\$ 17.22
l. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	\$ 2,343.72	\$ 1,625.08	\$ 2,109.30	\$ 2,089.24	\$ 1,448.56	\$ 2,279.56	\$ 1,587.88	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
n. Employee after-tax contribution (Family rate less Family rate)	-	-	-	-	-	-	-	-	-	-	-	-
o. Imputed Income (m. - n.)	\$ 2,343.72	\$ 1,625.08	\$ 2,109.30	\$ 2,089.24	\$ 1,448.56	\$ 2,279.56	\$ 1,587.88	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14