# New Mexico Public Schools Insurance Authority
## Fair Market Value of Domestic Partner Benefits
## Effective October 1, 2022
## for Employees otherwise electing Single Coverage 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 (2-Party Rate) | 1,636.30 | 1,134.52 | 1,472.64 | 1,461.02 | 1,013.02 | 1,585.92 | 1,104.70 | 54.44 | 27.26 | 54.44 | 27.26 | 10.48 |
| d. Maximum FMV (min of b. and c.) | $ 860.40 | $ 596.52 | $ 774.34 | $ 695.76 | $ 482.46 | $ 821.54 | $ 572.26 | $ 28.60 | $ 14.32 | $ 28.60 | $ 14.32 | $ 6.26 |
| e. Employee after-tax contribution (2-Party rate less Single rate) | 155.18 | 107.60 | 139.66 | 153.06 | 106.12 | 152.88 | 106.50 | 5.16 | 2.58 | 5.16 | 2.58 | 0.86 |
| f. Imputed Income (d. - e.) | $ 705.22 | $ 488.92 | $ 634.68 | $ 542.70 | $ 376.34 | $ 668.66 | $ 465.76 | $ 23.44 | $ 11.74 | $ 23.44 | $ 11.74 | $ 5.40 |

### 1 Child Only:

| | BCBS High | BCBS Low | BCBS EPO | Pres High | Pres Low | Cigna High | Cigna Low | Delta High | Delta Low | UCCI High | UCCI Low | Vision |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| a. FMV Child 1 | $ 258.44 | $ 179.22 | $ 232.59 | $ 229.25 | $ 158.94 | $ 254.00 | $ 176.93 | $ 14.64 | $ 7.30 | $ 14.64 | $ 7.30 | $ 1.72 |
| b. Preliminary Total | $ 258.44 | $ 179.22 | $ 232.59 | $ 229.25 | $ 158.94 | $ 254.00 | $ 176.93 | $ 14.64 | $ 7.30 | $ 14.64 | $ 7.30 | $ 1.72 |
| c. Maximum (2-Party Rate) | 1,636.30 | 1,134.52 | 1,472.64 | 1,461.02 | 1,013.02 | 1,585.92 | 1,104.70 | 54.44 | 27.26 | 54.44 | 27.26 | 10.48 |
| d. Maximum FMV (min of b. and c.) | $ 258.44 | $ 179.22 | $ 232.59 | $ 229.25 | $ 158.94 | $ 254.00 | $ 176.93 | $ 14.64 | $ 7.30 | $ 14.64 | $ 7.30 | $ 1.72 |
| e. Employee after-tax contribution (2-Party rate less Single rate) | 155.18 | 107.60 | 139.66 | 153.06 | 106.12 | 152.88 | 106.50 | 5.16 | 2.58 | 5.16 | 2.58 | 0.86 |
| f. Imputed Income (d. - e.) | $ 103.26 | $ 71.62 | $ 92.93 | $ 76.19 | $ 52.82 | $ 101.12 | $ 70.43 | $ 9.48 | $ 4.72 | $ 9.48 | $ 4.72 | $ 0.86 |

### Domestic Partner + 1 Child:

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

### 2 Children:

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

### Domestic Partner + 2 Children:

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

### 3 Children:

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

### Domestic Partner + 3 Children:

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

### 4 Children:

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

### Domestic Partner + 4 Children:

| | BCBS High | BCBS Low | BCBS EPO | Pres High | Pres Low | Cigna High | Cigna Low | Delta High | Delta Low | UCCI High | UCCI Low | Vision |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| a. FMV Domestic Partner | $ 860.40 | $ 596.52 | $ 774.34 | $ 695.76 | $ 482.46 | $ 821.54 | $ 572.26 | $ 28.60 | $ 14.32 | $ 28.60 | $ 14.32 | $ 6.26 |
| b. FMV Child 1 | 258.44 | 179.22 | 232.59 | 229.25 | 158.94 | 254.00 | 176.93 | 14.64 | 7.30 | 14.64 | 7.30 | 1.72 |
| c. FMV Child 2 | 258.44 | 179.22 | 232.59 | 229.25 | 158.94 | 254.00 | 176.93 | 14.64 | 7.30 | 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 Single rate) | 265.02 | 183.76 | 238.52 | 250.50 | 173.66 | 260.82 | 181.70 | 11.38 | 5.70 | 11.38 | 5.70 | 1.58 |
| j. Imputed Income (h. - i.) | $1,629.13 | $1,129.64 | $ 1,466.19 | $1,362.27 | $ 944.55 | $1,576.70 | $1,098.29 | $ 74.16 | $ 37.08 | $ 74.16 | $ 37.08 | $ 11.57 |

### 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 Single rate) | 265.02 | 183.76 | 238.52 | 250.50 | 173.66 | 260.82 | 181.70 | 11.38 | 5.70 | 11.38 | 5.70 | 1.58 |
| j. Imputed Income (h. - i.) | $1,027.17 | $ 712.33 | $ 924.44 | $ 895.76 | $ 621.02 | $1,009.16 | $ 702.96 | $ 61.80 | $ 30.82 | $ 61.80 | $ 30.82 | $ 7.03 |

**New Mexico Public Schools Insurance Authority**
**Fair Market Value of Domestic Partner Benefits**
**Effective October 1, 2022**
**for Employees otherwise electing Single Coverage 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 Single rate) | 265.02 | 183.76 | 238.52 | 250.50 | 173.66 | 260.82 | 181.70 | 11.38 | 5.70 | 11.38 | 5.70 | 1.58 |
| k. Imputed Income (i. - j.) | $1,887.57 | $1,308.85 | $ 1,698.78 | $1,591.52 | $1,103.48 | $1,830.70 | $1,275.22 | $ 74.16 | $ 37.08 | $ 74.16 | $ 37.08 | $ 12.56 |

Domestic Partner + 6 Children:

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

Domestic Partner + 7 or more Children:

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

6 Children:

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

7 Children:

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

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 Single rate) | 265.02 | 183.76 | 238.52 | 250.50 | 173.66 | 260.82 | 181.70 | 11.38 | 5.70 | 11.38 | 5.70 | 1.58 |
| m. Imputed Income (k. - l.) | $1,802.48 | $1,249.99 | $ 1,622.22 | $1,583.51 | $1,097.83 | $1,771.14 | $1,233.75 | $ 74.16 | $ 37.08 | $ 74.16 | $ 37.08 | $ 12.20 |

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 Single rate) | 265.02 | 183.76 | 238.52 | 250.50 | 173.66 | 260.82 | 181.70 | 11.38 | 5.70 | 11.38 | 5.70 | 1.58 |
| n. Imputed Income (l. - m.) | $1,920.46 | $1,331.60 | $ 1,728.38 | $1,697.68 | $1,177.10 | $1,864.84 | $1,298.98 | $ 74.16 | $ 37.08 | $ 74.16 | $ 37.08 | $ 12.56 |

**New Mexico Public Schools Insurance Authority**
**Fair Market Value of Domestic Partner Benefits**
**Effective October 1, 2022**
**for Employees otherwise electing Single Coverage 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 Single rate) | 265.02 | 183.76 | 238.52 | 250.50 | 173.66 | 260.82 | 181.70 | 11.38 | 5.70 | 11.38 | 5.70 | 1.58 |
| o. Imputed Income (m. - n.) | $1,920.46 | $1,331.60 | $ 1,728.38 | $1,697.68 | $1,177.10 | $1,864.84 | $1,298.98 | $ 74.16 | $ 37.08 | $ 74.16 | $ 37.08 | $ 12.56 |