New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective January 1, 2021
for Employees otherwise electing Single Coverage with Rates Shared 25% Employee/75% 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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. Preliminary Total	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
c. Maximum (2-Party Rate)	1,456.30	1,061.14	1,310.64	1,300.30	947.50	1,411.46	1,033.24	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	172.64	125.80	155.36	170.26	124.06	170.06	124.50	6.46	3.24	6.46	3.24	1.06
f. Imputed Income (d. - e.)	$ 593.10	$ 432.14	$ 533.80	$ 448.98	$ 327.20	$ 561.12	$ 410.76	$ 22.14	$ 11.08	$ 22.14	$ 11.08	$ 5.20

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. Preliminary Total	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
c. Maximum (2-Party Rate)	1,456.30	1,061.14	1,310.64	1,300.30	947.50	1,411.46	1,033.24	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	172.64	125.80	155.36	170.26	124.06	170.06	124.50	6.46	3.24	6.46	3.24	1.06
f. Imputed Income (d. - e.)	$ 57.36	$ 41.82	$ 51.65	$ 33.78	$ 24.59	$ 56.00	$ 40.99	$ 8.18	$ 4.06	$ 8.18	$ 4.06	$ 0.66

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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	$ 995.74	$ 725.56	$ 896.17	$ 823.28	$ 599.91	$ 957.24	$ 700.75	$ 43.24	$ 21.62	$ 43.24	$ 21.62	$ 7.98
d. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	$ 995.74	$ 725.56	$ 896.17	$ 823.28	$ 599.91	$ 957.24	$ 700.75	$ 43.24	$ 21.62	$ 43.24	$ 21.62	$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	290.16	212.40	14.22	7.12	14.22	7.12	1.96
g. Imputed Income (e. - f.)	$ 700.92	$ 510.70	$ 630.83	$ 544.62	$ 396.89	$ 667.08	$ 488.35	$ 29.02	$ 14.50	$ 29.02	$ 14.50	$ 6.02

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	$ 460.01	$ 335.25	$ 414.02	$ 408.08	$ 297.30	$ 452.12	$ 330.97	$ 29.27	$ 14.61	$ 29.27	$ 14.61	$ 3.44
d. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	$ 460.01	$ 335.25	$ 414.02	$ 408.08	$ 297.30	$ 452.12	$ 330.97	$ 29.27	$ 14.61	$ 29.27	$ 14.61	$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	290.16	212.40	14.22	7.12	14.22	7.12	1.96
g. Imputed Income (e. - f.)	$ 165.19	$ 120.39	$ 148.68	$ 129.42	$ 94.28	$ 161.96	$ 118.57	$ 15.05	$ 7.49	$ 15.05	$ 7.49	$ 1.48

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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	$ 1,225.75	$ 893.19	$ 1,103.18	$ 1,027.32	$ 748.56	$ 1,183.30	$ 866.23	$ 57.87	$ 28.93	$ 57.87	$ 28.93	$ 9.70
e. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	$ 1,225.75	$ 893.19	$ 1,103.18	$ 1,027.32	$ 748.56	$ 1,183.30	$ 866.23	$ 57.87	$ 28.93	$ 57.87	$ 28.93	$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	290.16	212.40	14.22	7.12	14.22	7.12	1.96
h. Imputed Income (f. - g.)	$ 930.93	$ 678.33	$ 837.84	$ 748.66	$ 545.54	$ 893.14	$ 653.83	$ 43.65	$ 21.81	$ 43.65	$ 21.81	$ 7.74

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	$ 690.01	$ 502.87	$ 621.04	$ 612.11	$ 445.95	$ 678.18	$ 496.46	$ 43.91	$ 21.91	$ 43.91	$ 21.91	$ 5.17
e. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	$ 690.01	$ 502.87	$ 621.04	$ 612.11	$ 445.95	$ 678.18	$ 496.46	$ 43.91	$ 21.91	$ 43.91	$ 21.91	$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	290.16	212.40	14.22	7.12	14.22	7.12	1.96
h. Imputed Income (f. - g.)	$ 395.19	$ 288.01	$ 355.70	$ 333.45	$ 242.93	$ 388.02	$ 284.06	$ 29.69	$ 14.79	$ 29.69	$ 14.79	$ 3.21

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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	$ 1,455.75	$ 1,060.81	$ 1,310.20	$ 1,231.35	$ 897.21	$ 1,409.36	$ 1,031.72	$ 72.51	$ 36.23	$ 72.51	$ 36.23	$ 11.43
f. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	$ 1,455.75	$ 1,060.81	$ 1,310.20	$ 1,231.35	$ 897.21	$ 1,409.36	$ 1,031.72	$ 72.51	$ 36.23	$ 72.51	$ 36.23	$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	290.16	212.40	14.22	7.12	14.22	7.12	1.96
i. Imputed Income (g. - h.)	$ 1,160.93	$ 845.95	$ 1,044.86	$ 952.69	$ 694.19	$ 1,119.20	$ 819.32	$ 58.29	$ 29.11	$ 58.29	$ 29.11	$ 9.47

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	$ 920.02	$ 670.49	$ 828.05	$ 816.15	$ 594.60	$ 904.24	$ 661.95	$ 58.54	$ 29.21	$ 58.54	$ 29.21	$ 6.89
f. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	$ 920.02	$ 670.49	$ 828.05	$ 816.15	$ 594.60	$ 904.24	$ 661.95	$ 58.54	$ 29.21	$ 58.54	$ 29.21	$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	290.16	212.40	14.22	7.12	14.22	7.12	1.96
i. Imputed Income (g. - h.)	$ 625.20	$ 455.63	$ 562.71	$ 537.49	$ 391.58	$ 614.08	$ 449.55	$ 44.32	$ 22.09	$ 44.32	$ 22.09	$ 4.93

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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$ 1,685.76	$ 1,228.43	$ 1,517.21	$ 1,435.39	$ 1,045.86	$ 1,635.42	$ 1,197.21	$ 87.14	$ 43.53	$ 87.14	$ 43.53	$ 13.15
g. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$ 1,685.76	$ 1,228.43	$ 1,517.21	$ 1,435.39	$ 1,045.86	$ 1,635.42	$ 1,197.21	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	290.16	212.40	14.22	7.12	14.22	7.12	1.96
j. Imputed Income (h. - i.)	$ 1,390.94	$ 1,013.57	$ 1,251.87	$ 1,156.73	$ 842.84	$ 1,345.26	$ 984.81	$ 71.32	$ 35.66	$ 71.32	$ 35.66	$ 11.19

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$ 1,150.02	$ 838.12	$ 1,035.06	$ 1,020.19	$ 743.25	$ 1,130.31	$ 827.44	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
g. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$ 1,150.02	$ 838.12	$ 1,035.06	$ 1,020.19	$ 743.25	$ 1,130.31	$ 827.44	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
i. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	290.16	212.40	14.22	7.12	14.22	7.12	1.96
j. Imputed Income (h. - i.)	$ 855.20	$ 623.26	$ 769.72	$ 741.53	$ 540.23	$ 840.15	$ 615.04	$ 58.96	$ 29.40	$ 58.96	$ 29.40	$ 6.65

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective January 1, 2021
for Employees otherwise electing Single Coverage with Rates Shared 25% Employee/75% 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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	$ 1,915.76	$ 1,396.06	$ 1,724.22	$ 1,639.43	$ 1,194.51	$ 1,861.49	$ 1,362.70	$ 101.78	$ 50.84	$ 101.78	$ 50.84	$ 14.87
h. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	$ 1,915.76	$ 1,396.06	$ 1,724.22	$ 1,639.43	$ 1,194.51	$ 1,861.49	$ 1,362.70	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	290.16	212.40	14.22	7.12	14.22	7.12	1.96
k. Imputed Income (i. - j.)	$ 1,620.94	$ 1,181.20	$ 1,458.88	$ 1,360.77	$ 991.49	$ 1,571.33	$ 1,150.30	$ 71.32	$ 35.66	$ 71.32	$ 35.66	$ 12.18

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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	$ 2,145.77	$ 1,563.68	$ 1,931.23	$ 1,843.47	$ 1,343.16	$ 2,087.55	$ 1,528.18	$ 116.41	$ 58.14	$ 116.41	$ 58.14	$ 16.59
i. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	$ 1,945.06	$ 1,417.34	$ 1,750.54	$ 1,733.88	$ 1,263.38	$ 1,891.84	$ 1,384.90	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	290.16	212.40	14.22	7.12	14.22	7.12	1.96
l. Imputed Income (j. - k.)	$ 1,650.24	$ 1,202.48	$ 1,485.20	$ 1,455.22	$ 1,060.36	$ 1,601.68	$ 1,172.50	$ 71.32	$ 35.66	$ 71.32	$ 35.66	$ 12.18

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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. FMV Child 7	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	$ 2,375.77	$ 1,731.30	$ 2,138.24	$ 2,047.50	$ 1,491.81	$ 2,313.61	$ 1,693.67	$ 131.05	$ 65.44	$ 131.05	$ 65.44	$ 18.32
j. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	$ 1,945.06	$ 1,417.34	$ 1,750.54	$ 1,733.88	$ 1,263.38	$ 1,891.84	$ 1,384.90	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	290.16	212.40	14.22	7.12	14.22	7.12	1.96
m. Imputed Income (k. - l.)	$ 1,650.24	$ 1,202.48	$ 1,485.20	$ 1,455.22	$ 1,060.36	$ 1,601.68	$ 1,172.50	$ 71.32	$ 35.66	$ 71.32	$ 35.66	$ 12.18

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	$ 1,380.03	$ 1,005.74	$ 1,242.07	$ 1,224.23	$ 891.90	$ 1,356.37	$ 992.92	$ 87.81	$ 43.82	$ 87.81	$ 43.82	$ 10.33
h. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	$ 1,380.03	$ 1,005.74	$ 1,242.07	$ 1,224.23	$ 891.90	$ 1,356.37	$ 992.92	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	290.16	212.40	14.22	7.12	14.22	7.12	1.96
k. Imputed Income (i. - j.)	$ 1,085.21	$ 790.88	$ 976.73	$ 945.57	$ 688.88	$ 1,066.21	$ 780.52	$ 71.32	$ 35.66	$ 71.32	$ 35.66	$ 8.37

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	$ 1,610.03	$ 1,173.36	$ 1,449.08	$ 1,428.26	$ 1,040.55	$ 1,582.43	$ 1,158.41	$ 102.45	$ 51.12	$ 102.45	$ 51.12	$ 12.06
i. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	$ 1,610.03	$ 1,173.36	$ 1,449.08	$ 1,428.26	$ 1,040.55	$ 1,582.43	$ 1,158.41	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	290.16	212.40	14.22	7.12	14.22	7.12	1.96
l. Imputed Income (j. - k.)	$ 1,315.21	$ 958.50	$ 1,183.74	$ 1,149.60	$ 837.53	$ 1,292.27	$ 946.01	$ 71.32	$ 35.66	$ 71.32	$ 35.66	$ 10.10

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	$ 1,840.04	$ 1,340.99	$ 1,656.09	$ 1,632.30	$ 1,189.20	$ 1,808.49	$ 1,323.90	$ 117.08	$ 58.43	$ 117.08	$ 58.43	$ 13.78
j. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	$ 1,840.04	$ 1,340.99	$ 1,656.09	$ 1,632.30	$ 1,189.20	$ 1,808.49	$ 1,323.90	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	290.16	212.40	14.22	7.12	14.22	7.12	1.96
m. Imputed Income (k. - l.)	$ 1,545.22	$ 1,126.13	$ 1,390.75	$ 1,353.64	$ 986.18	$ 1,518.33	$ 1,111.50	$ 71.32	$ 35.66	$ 71.32	$ 35.66	$ 11.82

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
j. Preliminary Total	$ 2,070.04	$ 1,508.61	$ 1,863.11	$ 1,836.34	$ 1,337.84	$ 2,034.55	$ 1,489.38	$ 131.72	$ 65.73	$ 131.72	$ 65.73	$ 15.50
k. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
l. Maximum FMV (min of j. and k.)	$ 1,945.06	$ 1,417.34	$ 1,750.54	$ 1,733.88	$ 1,263.38	$ 1,891.84	$ 1,384.90	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	290.16	212.40	14.22	7.12	14.22	7.12	1.96
n. Imputed Income (l. - m.)	$ 1,650.24	$ 1,202.48	$ 1,485.20	$ 1,455.22	$ 1,060.36	$ 1,601.68	$ 1,172.50	$ 71.32	$ 35.66	$ 71.32	$ 35.66	$ 12.18

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective January 1, 2021
for Employees otherwise electing Single Coverage with Rates Shared 25% Employee/75% Employer

10 or more Children:	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	$ 2,300.05	$ 1,676.24	$ 2,070.12	$ 2,040.38	$ 1,486.49	$ 2,260.61	$ 1,654.87	$ 146.35	$ 73.04	$ 146.35	$ 73.04	$ 17.22
l. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	$ 1,945.06	$ 1,417.34	$ 1,750.54	$ 1,733.88	$ 1,263.38	$ 1,891.84	$ 1,384.90	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	294.82	214.86	265.34	278.66	203.02	290.16	212.40	14.22	7.12	14.22	7.12	1.96
o. Imputed Income (m. - n.)	$ 1,650.24	$ 1,202.48	$ 1,485.20	$ 1,455.22	$ 1,060.36	$ 1,601.68	$ 1,172.50	$ 71.32	$ 35.66	$ 71.32	$ 35.66	$ 12.18

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective January 1, 2021
for Employees otherwise electing Single Coverage 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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. Preliminary Total	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
c. Maximum (2-Party Rate)	1,456.30	1,061.14	1,310.64	1,300.30	947.50	1,411.46	1,033.24	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	207.18	150.96	186.46	204.32	148.88	204.08	149.40	7.76	3.88	7.76	3.88	1.26
f. Imputed Income (d. - e.)	$ 558.56	$ 406.98	$ 502.70	$ 414.92	$ 302.38	$ 527.10	$ 385.86	$ 20.84	$ 10.44	$ 20.84	$ 10.44	$ 5.00

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. Preliminary Total	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
c. Maximum (2-Party Rate)	1,456.30	1,061.14	1,310.64	1,300.30	947.50	1,411.46	1,033.24	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	207.18	150.96	186.46	204.32	148.88	204.08	149.40	7.76	3.88	7.76	3.88	1.26
f. Imputed Income (d. - e.)	$ 22.82	$ 16.66	$ 20.55	$ -	$ -	$ 21.98	$ 16.09	$ 6.88	$ 3.42	$ 6.88	$ 3.42	$ 0.46

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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	$ 995.74	$ 725.56	$ 896.17	$ 823.28	$ 599.91	$ 957.24	$ 700.75	$ 43.24	$ 21.62	$ 43.24	$ 21.62	$ 7.98
d. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	$ 995.74	$ 725.56	$ 896.17	$ 823.28	$ 599.91	$ 957.24	$ 700.75	$ 43.24	$ 21.62	$ 43.24	$ 21.62	$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	348.20	254.90	17.08	8.54	17.08	8.54	2.36
g. Imputed Income (e. - f.)	$ 641.94	$ 467.74	$ 577.75	$ 488.90	$ 356.27	$ 609.04	$ 445.85	$ 26.16	$ 13.08	$ 26.16	$ 13.08	$ 5.62

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	$ 460.01	$ 335.25	$ 414.02	$ 408.08	$ 297.30	$ 452.12	$ 330.97	$ 29.27	$ 14.61	$ 29.27	$ 14.61	$ 3.44
d. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	$ 460.01	$ 335.25	$ 414.02	$ 408.08	$ 297.30	$ 452.12	$ 330.97	$ 29.27	$ 14.61	$ 29.27	$ 14.61	$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	348.20	254.90	17.08	8.54	17.08	8.54	2.36
g. Imputed Income (e. - f.)	$ 106.21	$ 77.43	$ 95.60	$ 73.70	$ 53.66	$ 103.92	$ 76.07	$ 12.19	$ 6.07	$ 12.19	$ 6.07	$ 1.08

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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	$ 1,225.75	$ 893.19	$ 1,103.18	$ 1,027.32	$ 748.56	$ 1,183.30	$ 866.23	$ 57.87	$ 28.93	$ 57.87	$ 28.93	$ 9.70
e. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	$ 1,225.75	$ 893.19	$ 1,103.18	$ 1,027.32	$ 748.56	$ 1,183.30	$ 866.23	$ 57.87	$ 28.93	$ 57.87	$ 28.93	$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	348.20	254.90	17.08	8.54	17.08	8.54	2.36
h. Imputed Income (f. - g.)	$ 871.95	$ 635.37	$ 784.76	$ 692.94	$ 504.92	$ 835.10	$ 611.33	$ 40.79	$ 20.39	$ 40.79	$ 20.39	$ 7.34

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	$ 690.01	$ 502.87	$ 621.04	$ 612.11	$ 445.95	$ 678.18	$ 496.46	$ 43.91	$ 21.91	$ 43.91	$ 21.91	$ 5.17
e. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	$ 690.01	$ 502.87	$ 621.04	$ 612.11	$ 445.95	$ 678.18	$ 496.46	$ 43.91	$ 21.91	$ 43.91	$ 21.91	$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	348.20	254.90	17.08	8.54	17.08	8.54	2.36
h. Imputed Income (f. - g.)	$ 336.21	$ 245.05	$ 302.62	$ 277.73	$ 202.31	$ 329.98	$ 241.56	$ 26.83	$ 13.37	$ 26.83	$ 13.37	$ 2.81

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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	$ 1,455.75	$ 1,060.81	$ 1,310.20	$ 1,231.35	$ 897.21	$ 1,409.36	$ 1,031.72	$ 72.51	$ 36.23	$ 72.51	$ 36.23	$ 11.43
f. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	$ 1,455.75	$ 1,060.81	$ 1,310.20	$ 1,231.35	$ 897.21	$ 1,409.36	$ 1,031.72	$ 72.51	$ 36.23	$ 72.51	$ 36.23	$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	348.20	254.90	17.08	8.54	17.08	8.54	2.36
i. Imputed Income (g. - h.)	$ 1,101.95	$ 802.99	$ 991.78	$ 896.97	$ 653.57	$ 1,061.16	$ 776.82	$ 55.43	$ 27.69	$ 55.43	$ 27.69	$ 9.07

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	$ 920.02	$ 670.49	$ 828.05	$ 816.15	$ 594.60	$ 904.24	$ 661.95	$ 58.54	$ 29.21	$ 58.54	$ 29.21	$ 6.89
f. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	$ 920.02	$ 670.49	$ 828.05	$ 816.15	$ 594.60	$ 904.24	$ 661.95	$ 58.54	$ 29.21	$ 58.54	$ 29.21	$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	348.20	254.90	17.08	8.54	17.08	8.54	2.36
i. Imputed Income (g. - h.)	$ 566.22	$ 412.67	$ 509.63	$ 481.77	$ 350.96	$ 556.04	$ 407.05	$ 41.46	$ 20.67	$ 41.46	$ 20.67	$ 4.53

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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$ 1,685.76	$ 1,228.43	$ 1,517.21	$ 1,435.39	$ 1,045.86	$ 1,635.42	$ 1,197.21	$ 87.14	$ 43.53	$ 87.14	$ 43.53	$ 13.15
g. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$ 1,685.76	$ 1,228.43	$ 1,517.21	$ 1,435.39	$ 1,045.86	$ 1,635.42	$ 1,197.21	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	348.20	254.90	17.08	8.54	17.08	8.54	2.36
j. Imputed Income (h. - i.)	$ 1,331.96	$ 970.61	$ 1,198.79	$ 1,101.01	$ 802.22	$ 1,287.22	$ 942.31	$ 68.46	$ 34.24	$ 68.46	$ 34.24	$ 10.79

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$ 1,150.02	$ 838.12	$ 1,035.06	$ 1,020.19	$ 743.25	$ 1,130.31	$ 827.44	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
g. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$ 1,150.02	$ 838.12	$ 1,035.06	$ 1,020.19	$ 743.25	$ 1,130.31	$ 827.44	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
i. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	348.20	254.90	17.08	8.54	17.08	8.54	2.36
j. Imputed Income (h. - i.)	$ 796.22	$ 580.30	$ 716.64	$ 685.81	$ 499.61	$ 782.11	$ 572.54	$ 56.10	$ 27.98	$ 56.10	$ 27.98	$ 6.25

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective January 1, 2021
for Employees otherwise electing Single Coverage with Rates Shared 30% Employee/70% Employer

Domestic Partner + 5 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	$ 1,915.76	$ 1,396.06	$ 1,724.22	$ 1,639.43	$ 1,194.51	$ 1,861.49	$ 1,362.70	$ 101.78	$ 50.84	$ 101.78	$ 50.84	$ 14.87
h. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	$ 1,915.76	$ 1,396.06	$ 1,724.22	$ 1,639.43	$ 1,194.51	$ 1,861.49	$ 1,362.70	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	348.20	254.90	17.08	8.54	17.08	8.54	2.36
k. Imputed Income (i. - j.)	$ 1,561.96	$ 1,138.24	$ 1,405.80	$ 1,305.05	$ 950.87	$ 1,513.29	$ 1,107.80	$ 68.46	$ 34.24	$ 68.46	$ 34.24	$ 11.78

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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	$ 2,145.77	$ 1,563.68	$ 1,931.23	$ 1,843.47	$ 1,343.16	$ 2,087.55	$ 1,528.18	$ 116.41	$ 58.14	$ 116.41	$ 58.14	$ 16.59
i. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	$ 1,945.06	$ 1,417.34	$ 1,750.54	$ 1,733.88	$ 1,263.38	$ 1,891.84	$ 1,384.90	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	348.20	254.90	17.08	8.54	17.08	8.54	2.36
l. Imputed Income (j. - k.)	$ 1,591.26	$ 1,159.52	$ 1,432.12	$ 1,399.50	$ 1,019.74	$ 1,543.64	$ 1,130.00	$ 68.46	$ 34.24	$ 68.46	$ 34.24	$ 11.78

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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. FMV Child 7	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	$ 2,375.77	$ 1,731.30	$ 2,138.24	$ 2,047.50	$ 1,491.81	$ 2,313.61	$ 1,693.67	$ 131.05	$ 65.44	$ 131.05	$ 65.44	$ 18.32
j. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	$ 1,945.06	$ 1,417.34	$ 1,750.54	$ 1,733.88	$ 1,263.38	$ 1,891.84	$ 1,384.90	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	348.20	254.90	17.08	8.54	17.08	8.54	2.36
m. Imputed Income (k. - l.)	$ 1,591.26	$ 1,159.52	$ 1,432.12	$ 1,399.50	$ 1,019.74	$ 1,543.64	$ 1,130.00	$ 68.46	$ 34.24	$ 68.46	$ 34.24	$ 11.78

6 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	$ 1,380.03	$ 1,005.74	$ 1,242.07	$ 1,224.23	$ 891.90	$ 1,356.37	$ 992.92	$ 87.81	$ 43.82	$ 87.81	$ 43.82	$ 10.33
h. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	$ 1,380.03	$ 1,005.74	$ 1,242.07	$ 1,224.23	$ 891.90	$ 1,356.37	$ 992.92	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	348.20	254.90	17.08	8.54	17.08	8.54	2.36
k. Imputed Income (i. - j.)	$ 1,026.23	$ 747.92	$ 923.65	$ 889.85	$ 648.26	$ 1,008.17	$ 738.02	$ 68.46	$ 34.24	$ 68.46	$ 34.24	$ 7.97

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	$ 1,610.03	$ 1,173.36	$ 1,449.08	$ 1,428.26	$ 1,040.55	$ 1,582.43	$ 1,158.41	$ 102.45	$ 51.12	$ 102.45	$ 51.12	$ 12.06
i. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	$ 1,610.03	$ 1,173.36	$ 1,449.08	$ 1,428.26	$ 1,040.55	$ 1,582.43	$ 1,158.41	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	348.20	254.90	17.08	8.54	17.08	8.54	2.36
l. Imputed Income (j. - k.)	$ 1,256.23	$ 915.54	$ 1,130.66	$ 1,093.88	$ 796.91	$ 1,234.23	$ 903.51	$ 68.46	$ 34.24	$ 68.46	$ 34.24	$ 9.70

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	$ 1,840.04	$ 1,340.99	$ 1,656.09	$ 1,632.30	$ 1,189.20	$ 1,808.49	$ 1,323.90	$ 117.08	$ 58.43	$ 117.08	$ 58.43	$ 13.78
j. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	$ 1,840.04	$ 1,340.99	$ 1,656.09	$ 1,632.30	$ 1,189.20	$ 1,808.49	$ 1,323.90	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	348.20	254.90	17.08	8.54	17.08	8.54	2.36
m. Imputed Income (k. - l.)	$ 1,486.24	$ 1,083.17	$ 1,337.67	$ 1,297.92	$ 945.56	$ 1,460.29	$ 1,069.00	$ 68.46	$ 34.24	$ 68.46	$ 34.24	$ 11.42

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
j. Preliminary Total	$ 2,070.04	$ 1,508.61	$ 1,863.11	$ 1,836.34	$ 1,337.84	$ 2,034.55	$ 1,489.38	$ 131.72	$ 65.73	$ 131.72	$ 65.73	$ 15.50
k. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
l. Maximum FMV (min of j. and k.)	$ 1,945.06	$ 1,417.34	$ 1,750.54	$ 1,733.88	$ 1,263.38	$ 1,891.84	$ 1,384.90	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	348.20	254.90	17.08	8.54	17.08	8.54	2.36
n. Imputed Income (l. - m.)	$ 1,591.26	$ 1,159.52	$ 1,432.12	$ 1,399.50	$ 1,019.74	$ 1,543.64	$ 1,130.00	$ 68.46	$ 34.24	$ 68.46	$ 34.24	$ 11.78

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective January 1, 2021
for Employees otherwise electing Single Coverage with Rates Shared 30% Employee/70% Employer

10 or more Children:	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	$ 2,300.05	$ 1,676.24	$ 2,070.12	$ 2,040.38	$ 1,486.49	$ 2,260.61	$ 1,654.87	$ 146.35	$ 73.04	$ 146.35	$ 73.04	$ 17.22
l. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	$ 1,945.06	$ 1,417.34	$ 1,750.54	$ 1,733.88	$ 1,263.38	$ 1,891.84	$ 1,384.90	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	353.80	257.82	318.42	334.38	243.64	348.20	254.90	17.08	8.54	17.08	8.54	2.36
o. Imputed Income (m. - n.)	$ 1,591.26	$ 1,159.52	$ 1,432.12	$ 1,399.50	$ 1,019.74	$ 1,543.64	$ 1,130.00	$ 68.46	$ 34.24	$ 68.46	$ 34.24	$ 11.78

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective January 1, 2021
for Employees otherwise electing Single Coverage with Rates Shared 35% Employee/65% 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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. Preliminary Total	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
c. Maximum (2-Party Rate)	1,456.30	1,061.14	1,310.64	1,300.30	947.50	1,411.46	1,033.24	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	241.70	176.12	217.52	238.36	173.68	238.10	174.30	9.06	4.54	9.06	4.54	1.48
f. Imputed Income (d. - e.)	$ 524.04	$ 381.82	$ 471.64	$ 380.88	$ 277.58	$ 493.08	$ 360.96	$ 19.54	$ 9.78	$ 19.54	$ 9.78	$ 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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. Preliminary Total	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
c. Maximum (2-Party Rate)	1,456.30	1,061.14	1,310.64	1,300.30	947.50	1,411.46	1,033.24	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	241.70	176.12	217.52	238.36	173.68	238.10	174.30	9.06	4.54	9.06	4.54	1.48
f. Imputed Income (d. - e.)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5.58	$ 2.76	$ 5.58	$ 2.76	$ 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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	$ 995.74	$ 725.56	$ 896.17	$ 823.28	$ 599.91	$ 957.24	$ 700.75	$ 43.24	$ 21.62	$ 43.24	$ 21.62	$ 7.98
d. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	$ 995.74	$ 725.56	$ 896.17	$ 823.28	$ 599.91	$ 957.24	$ 700.75	$ 43.24	$ 21.62	$ 43.24	$ 21.62	$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	406.22	297.38	19.94	9.98	19.94	9.98	2.74
g. Imputed Income (e. - f.)	$ 582.96	$ 424.78	$ 524.69	$ 433.16	$ 315.67	$ 551.02	$ 403.37	$ 23.30	$ 11.64	$ 23.30	$ 11.64	$ 5.24

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	$ 460.01	$ 335.25	$ 414.02	$ 408.08	$ 297.30	$ 452.12	$ 330.97	$ 29.27	$ 14.61	$ 29.27	$ 14.61	$ 3.44
d. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	$ 460.01	$ 335.25	$ 414.02	$ 408.08	$ 297.30	$ 452.12	$ 330.97	$ 29.27	$ 14.61	$ 29.27	$ 14.61	$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	406.22	297.38	19.94	9.98	19.94	9.98	2.74
g. Imputed Income (e. - f.)	$ 47.23	$ 34.47	$ 42.54	$ 17.96	$ 13.06	$ 45.90	$ 33.59	$ 9.33	$ 4.63	$ 9.33	$ 4.63	$ 0.70

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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	$ 1,225.75	$ 893.19	$ 1,103.18	$ 1,027.32	$ 748.56	$ 1,183.30	$ 866.23	$ 57.87	$ 28.93	$ 57.87	$ 28.93	$ 9.70
e. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	$ 1,225.75	$ 893.19	$ 1,103.18	$ 1,027.32	$ 748.56	$ 1,183.30	$ 866.23	$ 57.87	$ 28.93	$ 57.87	$ 28.93	$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	406.22	297.38	19.94	9.98	19.94	9.98	2.74
h. Imputed Income (f. - g.)	$ 812.97	$ 592.41	$ 731.70	$ 637.20	$ 464.32	$ 777.08	$ 568.85	$ 37.93	$ 18.95	$ 37.93	$ 18.95	$ 6.96

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	$ 690.01	$ 502.87	$ 621.04	$ 612.11	$ 445.95	$ 678.18	$ 496.46	$ 43.91	$ 21.91	$ 43.91	$ 21.91	$ 5.17
e. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	$ 690.01	$ 502.87	$ 621.04	$ 612.11	$ 445.95	$ 678.18	$ 496.46	$ 43.91	$ 21.91	$ 43.91	$ 21.91	$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	406.22	297.38	19.94	9.98	19.94	9.98	2.74
h. Imputed Income (f. - g.)	$ 277.23	$ 202.09	$ 249.56	$ 221.99	$ 161.71	$ 271.96	$ 199.08	$ 23.97	$ 11.93	$ 23.97	$ 11.93	$ 2.43

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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	$ 1,455.75	$ 1,060.81	$ 1,310.20	$ 1,231.35	$ 897.21	$ 1,409.36	$ 1,031.72	$ 72.51	$ 36.23	$ 72.51	$ 36.23	$ 11.43
f. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	$ 1,455.75	$ 1,060.81	$ 1,310.20	$ 1,231.35	$ 897.21	$ 1,409.36	$ 1,031.72	$ 72.51	$ 36.23	$ 72.51	$ 36.23	$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	406.22	297.38	19.94	9.98	19.94	9.98	2.74
i. Imputed Income (g. - h.)	$ 1,042.97	$ 760.03	$ 938.72	$ 841.23	$ 612.97	$ 1,003.14	$ 734.34	$ 52.57	$ 26.25	$ 52.57	$ 26.25	$ 8.69

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	$ 920.02	$ 670.49	$ 828.05	$ 816.15	$ 594.60	$ 904.24	$ 661.95	$ 58.54	$ 29.21	$ 58.54	$ 29.21	$ 6.89
f. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	$ 920.02	$ 670.49	$ 828.05	$ 816.15	$ 594.60	$ 904.24	$ 661.95	$ 58.54	$ 29.21	$ 58.54	$ 29.21	$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	406.22	297.38	19.94	9.98	19.94	9.98	2.74
i. Imputed Income (g. - h.)	$ 507.24	$ 369.71	$ 456.57	$ 426.03	$ 310.36	$ 498.02	$ 364.57	$ 38.60	$ 19.23	$ 38.60	$ 19.23	$ 4.15

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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$ 1,685.76	$ 1,228.43	$ 1,517.21	$ 1,435.39	$ 1,045.86	$ 1,635.42	$ 1,197.21	$ 87.14	$ 43.53	$ 87.14	$ 43.53	$ 13.15
g. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$ 1,685.76	$ 1,228.43	$ 1,517.21	$ 1,435.39	$ 1,045.86	$ 1,635.42	$ 1,197.21	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	406.22	297.38	19.94	9.98	19.94	9.98	2.74
j. Imputed Income (h. - i.)	$ 1,272.98	$ 927.65	$ 1,145.73	$ 1,045.27	$ 761.62	$ 1,229.20	$ 899.83	$ 65.60	$ 32.80	$ 65.60	$ 32.80	$ 10.41

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$ 1,150.02	$ 838.12	$ 1,035.06	$ 1,020.19	$ 743.25	$ 1,130.31	$ 827.44	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
g. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$ 1,150.02	$ 838.12	$ 1,035.06	$ 1,020.19	$ 743.25	$ 1,130.31	$ 827.44	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
i. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	406.22	297.38	19.94	9.98	19.94	9.98	2.74
j. Imputed Income (h. - i.)	$ 737.24	$ 537.34	$ 663.58	$ 630.07	$ 459.01	$ 724.09	$ 530.06	$ 53.24	$ 26.54	$ 53.24	$ 26.54	$ 5.87

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective January 1, 2021
for Employees otherwise electing Single Coverage with Rates Shared 35% Employee/65% Employer

Domestic Partner + 5 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	$ 1,915.76	$ 1,396.06	$ 1,724.22	$ 1,639.43	$ 1,194.51	$ 1,861.49	$ 1,362.70	$ 101.78	$ 50.84	$ 101.78	$ 50.84	$ 14.87
h. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	$ 1,915.76	$ 1,396.06	$ 1,724.22	$ 1,639.43	$ 1,194.51	$ 1,861.49	$ 1,362.70	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	406.22	297.38	19.94	9.98	19.94	9.98	2.74
k. Imputed Income (i. - j.)	$ 1,502.98	$ 1,095.28	$ 1,352.74	$ 1,249.31	$ 910.27	$ 1,455.27	$ 1,065.32	$ 65.60	$ 32.80	$ 65.60	$ 32.80	$ 11.40

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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	$ 2,145.77	$ 1,563.68	$ 1,931.23	$ 1,843.47	$ 1,343.16	$ 2,087.55	$ 1,528.18	$ 116.41	$ 58.14	$ 116.41	$ 58.14	$ 16.59
i. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	$ 1,945.06	$ 1,417.34	$ 1,750.54	$ 1,733.88	$ 1,263.38	$ 1,891.84	$ 1,384.90	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	406.22	297.38	19.94	9.98	19.94	9.98	2.74
l. Imputed Income (j. - k.)	$ 1,532.28	$ 1,116.56	$ 1,379.06	$ 1,343.76	$ 979.14	$ 1,485.62	$ 1,087.52	$ 65.60	$ 32.80	$ 65.60	$ 32.80	$ 11.40

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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. FMV Child 7	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	$ 2,375.77	$ 1,731.30	$ 2,138.24	$ 2,047.50	$ 1,491.81	$ 2,313.61	$ 1,693.67	$ 131.05	$ 65.44	$ 131.05	$ 65.44	$ 18.32
j. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	$ 1,945.06	$ 1,417.34	$ 1,750.54	$ 1,733.88	$ 1,263.38	$ 1,891.84	$ 1,384.90	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	406.22	297.38	19.94	9.98	19.94	9.98	2.74
m. Imputed Income (k. - l.)	$ 1,532.28	$ 1,116.56	$ 1,379.06	$ 1,343.76	$ 979.14	$ 1,485.62	$ 1,087.52	$ 65.60	$ 32.80	$ 65.60	$ 32.80	$ 11.40

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	$ 1,380.03	$ 1,005.74	$ 1,242.07	$ 1,224.23	$ 891.90	$ 1,356.37	$ 992.92	$ 87.81	$ 43.82	$ 87.81	$ 43.82	$ 10.33
h. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	$ 1,380.03	$ 1,005.74	$ 1,242.07	$ 1,224.23	$ 891.90	$ 1,356.37	$ 992.92	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	406.22	297.38	19.94	9.98	19.94	9.98	2.74
k. Imputed Income (i. - j.)	$ 967.25	$ 704.96	$ 870.59	$ 834.11	$ 607.66	$ 950.15	$ 695.54	$ 65.60	$ 32.80	$ 65.60	$ 32.80	$ 7.59

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	$ 1,610.03	$ 1,173.36	$ 1,449.08	$ 1,428.26	$ 1,040.55	$ 1,582.43	$ 1,158.41	$ 102.45	$ 51.12	$ 102.45	$ 51.12	$ 12.06
i. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	$ 1,610.03	$ 1,173.36	$ 1,449.08	$ 1,428.26	$ 1,040.55	$ 1,582.43	$ 1,158.41	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	406.22	297.38	19.94	9.98	19.94	9.98	2.74
l. Imputed Income (j. - k.)	$ 1,197.25	$ 872.58	$ 1,077.60	$ 1,038.14	$ 756.31	$ 1,176.21	$ 861.03	$ 65.60	$ 32.80	$ 65.60	$ 32.80	$ 9.32

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	$ 1,840.04	$ 1,340.99	$ 1,656.09	$ 1,632.30	$ 1,189.20	$ 1,808.49	$ 1,323.90	$ 117.08	$ 58.43	$ 117.08	$ 58.43	$ 13.78
j. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	$ 1,840.04	$ 1,340.99	$ 1,656.09	$ 1,632.30	$ 1,189.20	$ 1,808.49	$ 1,323.90	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	406.22	297.38	19.94	9.98	19.94	9.98	2.74
m. Imputed Income (k. - l.)	$ 1,427.26	$ 1,040.21	$ 1,284.61	$ 1,242.18	$ 904.96	$ 1,402.27	$ 1,026.52	$ 65.60	$ 32.80	$ 65.60	$ 32.80	$ 11.04

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
j. Preliminary Total	$ 2,070.04	$ 1,508.61	$ 1,863.11	$ 1,836.34	$ 1,337.84	$ 2,034.55	$ 1,489.38	$ 131.72	$ 65.73	$ 131.72	$ 65.73	$ 15.50
k. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
l. Maximum FMV (min of j. and k.)	$ 1,945.06	$ 1,417.34	$ 1,750.54	$ 1,733.88	$ 1,263.38	$ 1,891.84	$ 1,384.90	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	406.22	297.38	19.94	9.98	19.94	9.98	2.74
n. Imputed Income (l. - m.)	$ 1,532.28	$ 1,116.56	$ 1,379.06	$ 1,343.76	$ 979.14	$ 1,485.62	$ 1,087.52	$ 65.60	$ 32.80	$ 65.60	$ 32.80	$ 11.40

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective January 1, 2021
for Employees otherwise electing Single Coverage with Rates Shared 35% Employee/65% Employer

10 or more Children:	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	$ 2,300.05	$ 1,676.24	$ 2,070.12	$ 2,040.38	$ 1,486.49	$ 2,260.61	$ 1,654.87	$ 146.35	$ 73.04	$ 146.35	$ 73.04	$ 17.22
l. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	$ 1,945.06	$ 1,417.34	$ 1,750.54	$ 1,733.88	$ 1,263.38	$ 1,891.84	$ 1,384.90	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	412.78	300.78	371.48	390.12	284.24	406.22	297.38	19.94	9.98	19.94	9.98	2.74
o. Imputed Income (m. - n.)	$ 1,532.28	$ 1,116.56	$ 1,379.06	$ 1,343.76	$ 979.14	$ 1,485.62	$ 1,087.52	$ 65.60	$ 32.80	$ 65.60	$ 32.80	$ 11.40

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective January 1, 2021
for Employees otherwise electing Single Coverage 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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. Preliminary Total	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
c. Maximum (2-Party Rate)	1,456.30	1,061.14	1,310.64	1,300.30	947.50	1,411.46	1,033.24	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	276.22	201.28	248.60	272.42	198.50	272.10	199.20	10.34	5.16	10.34	5.16	1.68
f. Imputed Income (d. - e.)	$ 489.52	$ 356.66	$ 440.56	$ 346.82	$ 252.76	$ 459.08	$ 336.06	$ 18.26	$ 9.16	$ 18.26	$ 9.16	$ 4.58

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. Preliminary Total	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
c. Maximum (2-Party Rate)	1,456.30	1,061.14	1,310.64	1,300.30	947.50	1,411.46	1,033.24	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	276.22	201.28	248.60	272.42	198.50	272.10	199.20	10.34	5.16	10.34	5.16	1.68
f. Imputed Income (d. - e.)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4.30	$ 2.14	$ 4.30	$ 2.14	$ 0.04

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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	$ 995.74	$ 725.56	$ 896.17	$ 823.28	$ 599.91	$ 957.24	$ 700.75	$ 43.24	$ 21.62	$ 43.24	$ 21.62	$ 7.98
d. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	$ 995.74	$ 725.56	$ 896.17	$ 823.28	$ 599.91	$ 957.24	$ 700.75	$ 43.24	$ 21.62	$ 43.24	$ 21.62	$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	464.26	339.86	22.78	11.38	22.78	11.38	3.16
g. Imputed Income (e. - f.)	$ 524.02	$ 381.80	$ 471.61	$ 377.42	$ 275.05	$ 492.98	$ 360.89	$ 20.46	$ 10.24	$ 20.46	$ 10.24	$ 4.82

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	$ 460.01	$ 335.25	$ 414.02	$ 408.08	$ 297.30	$ 452.12	$ 330.97	$ 29.27	$ 14.61	$ 29.27	$ 14.61	$ 3.44
d. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	$ 460.01	$ 335.25	$ 414.02	$ 408.08	$ 297.30	$ 452.12	$ 330.97	$ 29.27	$ 14.61	$ 29.27	$ 14.61	$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	464.26	339.86	22.78	11.38	22.78	11.38	3.16
g. Imputed Income (e. - f.)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6.49	$ 3.23	$ 6.49	$ 3.23	$ 0.28

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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	$ 1,225.75	$ 893.19	$ 1,103.18	$ 1,027.32	$ 748.56	$ 1,183.30	$ 866.23	$ 57.87	$ 28.93	$ 57.87	$ 28.93	$ 9.70
e. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	$ 1,225.75	$ 893.19	$ 1,103.18	$ 1,027.32	$ 748.56	$ 1,183.30	$ 866.23	$ 57.87	$ 28.93	$ 57.87	$ 28.93	$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	464.26	339.86	22.78	11.38	22.78	11.38	3.16
h. Imputed Income (f. - g.)	$ 754.03	$ 549.43	$ 678.62	$ 581.46	$ 423.70	$ 719.04	$ 526.37	$ 35.09	$ 17.55	$ 35.09	$ 17.55	$ 6.54

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	$ 690.01	$ 502.87	$ 621.04	$ 612.11	$ 445.95	$ 678.18	$ 496.46	$ 43.91	$ 21.91	$ 43.91	$ 21.91	$ 5.17
e. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	$ 690.01	$ 502.87	$ 621.04	$ 612.11	$ 445.95	$ 678.18	$ 496.46	$ 43.91	$ 21.91	$ 43.91	$ 21.91	$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	464.26	339.86	22.78	11.38	22.78	11.38	3.16
h. Imputed Income (f. - g.)	$ 218.29	$ 159.11	$ 196.48	$ 166.25	$ 121.09	$ 213.92	$ 156.60	$ 21.13	$ 10.53	$ 21.13	$ 10.53	$ 2.01

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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	$ 1,455.75	$ 1,060.81	$ 1,310.20	$ 1,231.35	$ 897.21	$ 1,409.36	$ 1,031.72	$ 72.51	$ 36.23	$ 72.51	$ 36.23	$ 11.43
f. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	$ 1,455.75	$ 1,060.81	$ 1,310.20	$ 1,231.35	$ 897.21	$ 1,409.36	$ 1,031.72	$ 72.51	$ 36.23	$ 72.51	$ 36.23	$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	464.26	339.86	22.78	11.38	22.78	11.38	3.16
i. Imputed Income (g. - h.)	$ 984.03	$ 717.05	$ 885.64	$ 785.49	$ 572.35	$ 945.10	$ 691.86	$ 49.73	$ 24.85	$ 49.73	$ 24.85	$ 8.27

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	$ 920.02	$ 670.49	$ 828.05	$ 816.15	$ 594.60	$ 904.24	$ 661.95	$ 58.54	$ 29.21	$ 58.54	$ 29.21	$ 6.89
f. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	$ 920.02	$ 670.49	$ 828.05	$ 816.15	$ 594.60	$ 904.24	$ 661.95	$ 58.54	$ 29.21	$ 58.54	$ 29.21	$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	464.26	339.86	22.78	11.38	22.78	11.38	3.16
i. Imputed Income (g. - h.)	$ 448.30	$ 326.73	$ 403.49	$ 370.29	$ 269.74	$ 439.98	$ 322.09	$ 35.76	$ 17.83	$ 35.76	$ 17.83	$ 3.73

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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$ 1,685.76	$ 1,228.43	$ 1,517.21	$ 1,435.39	$ 1,045.86	$ 1,635.42	$ 1,197.21	$ 87.14	$ 43.53	$ 87.14	$ 43.53	$ 13.15
g. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$ 1,685.76	$ 1,228.43	$ 1,517.21	$ 1,435.39	$ 1,045.86	$ 1,635.42	$ 1,197.21	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	464.26	339.86	22.78	11.38	22.78	11.38	3.16
j. Imputed Income (h. - i.)	$ 1,214.04	$ 884.67	$ 1,092.65	$ 989.53	$ 721.00	$ 1,171.16	$ 857.35	$ 62.76	$ 31.40	$ 62.76	$ 31.40	$ 9.99

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$ 1,150.02	$ 838.12	$ 1,035.06	$ 1,020.19	$ 743.25	$ 1,130.31	$ 827.44	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
g. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$ 1,150.02	$ 838.12	$ 1,035.06	$ 1,020.19	$ 743.25	$ 1,130.31	$ 827.44	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
i. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	464.26	339.86	22.78	11.38	22.78	11.38	3.16
j. Imputed Income (h. - i.)	$ 678.30	$ 494.36	$ 610.50	$ 574.33	$ 418.39	$ 666.05	$ 487.58	$ 50.40	$ 25.14	$ 50.40	$ 25.14	$ 5.45

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective January 1, 2021
for Employees otherwise electing Single Coverage 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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	$ 1,915.76	$ 1,396.06	$ 1,724.22	$ 1,639.43	$ 1,194.51	$ 1,861.49	$ 1,362.70	$ 101.78	$ 50.84	$ 101.78	$ 50.84	$ 14.87
h. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	$ 1,915.76	$ 1,396.06	$ 1,724.22	$ 1,639.43	$ 1,194.51	$ 1,861.49	$ 1,362.70	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	464.26	339.86	22.78	11.38	22.78	11.38	3.16
k. Imputed Income (i. - j.)	$ 1,444.04	$ 1,052.30	$ 1,299.66	$ 1,193.57	$ 869.65	$ 1,397.23	$ 1,022.84	$ 62.76	$ 31.40	$ 62.76	$ 31.40	$ 10.98

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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	$ 2,145.77	$ 1,563.68	$ 1,931.23	$ 1,843.47	$ 1,343.16	$ 2,087.55	$ 1,528.18	$ 116.41	$ 58.14	$ 116.41	$ 58.14	$ 16.59
i. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	$ 1,945.06	$ 1,417.34	$ 1,750.54	$ 1,733.88	$ 1,263.38	$ 1,891.84	$ 1,384.90	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	464.26	339.86	22.78	11.38	22.78	11.38	3.16
l. Imputed Income (j. - k.)	$ 1,473.34	$ 1,073.58	$ 1,325.98	$ 1,288.02	$ 938.52	$ 1,427.58	$ 1,045.04	$ 62.76	$ 31.40	$ 62.76	$ 31.40	$ 10.98

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	$ 765.74	$ 557.94	$ 689.16	$ 619.24	$ 451.26	$ 731.18	$ 535.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. FMV Child 7	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	$ 2,375.77	$ 1,731.30	$ 2,138.24	$ 2,047.50	$ 1,491.81	$ 2,313.61	$ 1,693.67	$ 131.05	$ 65.44	$ 131.05	$ 65.44	$ 18.32
j. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	$ 1,945.06	$ 1,417.34	$ 1,750.54	$ 1,733.88	$ 1,263.38	$ 1,891.84	$ 1,384.90	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	464.26	339.86	22.78	11.38	22.78	11.38	3.16
m. Imputed Income (k. - l.)	$ 1,473.34	$ 1,073.58	$ 1,325.98	$ 1,288.02	$ 938.52	$ 1,427.58	$ 1,045.04	$ 62.76	$ 31.40	$ 62.76	$ 31.40	$ 10.98

6 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	$ 1,380.03	$ 1,005.74	$ 1,242.07	$ 1,224.23	$ 891.90	$ 1,356.37	$ 992.92	$ 87.81	$ 43.82	$ 87.81	$ 43.82	$ 10.33
h. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	$ 1,380.03	$ 1,005.74	$ 1,242.07	$ 1,224.23	$ 891.90	$ 1,356.37	$ 992.92	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	464.26	339.86	22.78	11.38	22.78	11.38	3.16
k. Imputed Income (i. - j.)	$ 908.31	$ 661.98	$ 817.51	$ 778.37	$ 567.04	$ 892.11	$ 653.06	$ 62.76	$ 31.40	$ 62.76	$ 31.40	$ 7.17

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	$ 1,610.03	$ 1,173.36	$ 1,449.08	$ 1,428.26	$ 1,040.55	$ 1,582.43	$ 1,158.41	$ 102.45	$ 51.12	$ 102.45	$ 51.12	$ 12.06
i. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	$ 1,610.03	$ 1,173.36	$ 1,449.08	$ 1,428.26	$ 1,040.55	$ 1,582.43	$ 1,158.41	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	464.26	339.86	22.78	11.38	22.78	11.38	3.16
l. Imputed Income (j. - k.)	$ 1,138.31	$ 829.60	$ 1,024.52	$ 982.40	$ 715.69	$ 1,118.17	$ 818.55	$ 62.76	$ 31.40	$ 62.76	$ 31.40	$ 8.90

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	$ 1,840.04	$ 1,340.99	$ 1,656.09	$ 1,632.30	$ 1,189.20	$ 1,808.49	$ 1,323.90	$ 117.08	$ 58.43	$ 117.08	$ 58.43	$ 13.78
j. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	$ 1,840.04	$ 1,340.99	$ 1,656.09	$ 1,632.30	$ 1,189.20	$ 1,808.49	$ 1,323.90	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	464.26	339.86	22.78	11.38	22.78	11.38	3.16
m. Imputed Income (k. - l.)	$ 1,368.32	$ 997.23	$ 1,231.53	$ 1,186.44	$ 864.34	$ 1,344.23	$ 984.04	$ 62.76	$ 31.40	$ 62.76	$ 31.40	$ 10.62

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	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
j. Preliminary Total	$ 2,070.04	$ 1,508.61	$ 1,863.11	$ 1,836.34	$ 1,337.84	$ 2,034.55	$ 1,489.38	$ 131.72	$ 65.73	$ 131.72	$ 65.73	$ 15.50
k. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
l. Maximum FMV (min of j. and k.)	$ 1,945.06	$ 1,417.34	$ 1,750.54	$ 1,733.88	$ 1,263.38	$ 1,891.84	$ 1,384.90	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	464.26	339.86	22.78	11.38	22.78	11.38	3.16
n. Imputed Income (l. - m.)	$ 1,473.34	$ 1,073.58	$ 1,325.98	$ 1,288.02	$ 938.52	$ 1,427.58	$ 1,045.04	$ 62.76	$ 31.40	$ 62.76	$ 31.40	$ 10.98

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective January 1, 2021
for Employees otherwise electing Single Coverage with Rates Shared 40% Employee/60% Employer

10 or more Children:	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 230.00	$ 167.62	$ 207.01	$ 204.04	$ 148.65	$ 226.06	$ 165.49	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	230.00	167.62	207.01	204.04	148.65	226.06	165.49	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	$ 2,300.05	$ 1,676.24	$ 2,070.12	$ 2,040.38	$ 1,486.49	$ 2,260.61	$ 1,654.87	$ 146.35	$ 73.04	$ 146.35	$ 73.04	$ 17.22
l. Maximum (Family Rate)	1,945.06	1,417.34	1,750.54	1,733.88	1,263.38	1,891.84	1,384.90	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	$ 1,945.06	$ 1,417.34	$ 1,750.54	$ 1,733.88	$ 1,263.38	$ 1,891.84	$ 1,384.90	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	471.72	343.76	424.56	445.86	324.86	464.26	339.86	22.78	11.38	22.78	11.38	3.16
o. Imputed Income (m. - n.)	$ 1,473.34	$ 1,073.58	$ 1,325.98	$ 1,288.02	$ 938.52	$ 1,427.58	$ 1,045.04	$ 62.76	$ 31.40	$ 62.76	$ 31.40	$ 10.98