New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective January 1, 2021
for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 20% Employee/80% Employer

Domestic Partner Only:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 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 (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
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 (Family rate less 2-Party rate)	97.76	71.24	87.98	86.72	63.18	96.06	70.34	6.22	3.10	6.22	3.10	0.72
f. Imputed Income (d. - e.)	$ 667.98	$ 486.70	$ 601.18	$ 532.52	$ 388.08	$ 635.12	$ 464.92	$ 22.38	$ 11.22	$ 22.38	$ 11.22	$ 5.54

1 Child Only:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 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 (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
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 (Family rate less 2-Party rate)	97.76	71.24	87.98	86.72	63.18	96.06	70.34	6.22	3.10	6.22	3.10	0.72
f. Imputed Income (d. - e.)	$ 132.24	$ 96.38	$ 119.03	$ 117.32	$ 85.47	$ 130.00	$ 95.15	$ 8.42	$ 4.20	$ 8.42	$ 4.20	$ 1.00

Domestic Partner + 1 Child:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	96.06	70.34	6.22	3.10	6.22	3.10	0.72
g. Imputed Income (e. - f.)	$ 897.98	$ 654.32	$ 808.19	$ 736.56	$ 536.73	$ 861.18	$ 630.41	$ 37.02	$ 18.52	$ 37.02	$ 18.52	$ 7.26

2 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	96.06	70.34	6.22	3.10	6.22	3.10	0.72
g. Imputed Income (e. - f.)	$ 362.25	$ 264.01	$ 326.04	$ 321.36	$ 234.12	$ 356.06	$ 260.63	$ 23.05	$ 11.51	$ 23.05	$ 11.51	$ 2.72

Domestic Partner + 2 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	96.06	70.34	6.22	3.10	6.22	3.10	0.72
h. Imputed Income (f. - g.)	$ 1,127.99	$ 821.95	$ 1,015.20	$ 940.60	$ 685.38	$ 1,087.24	$ 795.89	$ 51.65	$ 25.83	$ 51.65	$ 25.83	$ 8.98

3 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	96.06	70.34	6.22	3.10	6.22	3.10	0.72
h. Imputed Income (f. - g.)	$ 592.25	$ 431.63	$ 533.06	$ 525.39	$ 382.77	$ 582.12	$ 426.12	$ 37.69	$ 18.81	$ 37.69	$ 18.81	$ 4.45

Domestic Partner + 3 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	96.06	70.34	6.22	3.10	6.22	3.10	0.72
i. Imputed Income (g. - h.)	$ 1,357.99	$ 989.57	$ 1,222.22	$ 1,144.63	$ 834.03	$ 1,313.30	$ 961.38	$ 66.29	$ 33.13	$ 66.29	$ 33.13	$ 10.71

4 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	96.06	70.34	6.22	3.10	6.22	3.10	0.72
i. Imputed Income (g. - h.)	$ 822.26	$ 599.25	$ 740.07	$ 729.43	$ 531.42	$ 808.18	$ 591.61	$ 52.32	$ 26.11	$ 52.32	$ 26.11	$ 6.17

Domestic Partner + 4 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	96.06	70.34	6.22	3.10	6.22	3.10	0.72
j. Imputed Income (h. - i.)	$ 1,588.00	$ 1,157.19	$ 1,429.23	$ 1,348.67	$ 982.68	$ 1,539.36	$ 1,126.87	$ 79.32	$ 39.68	$ 79.32	$ 39.68	$ 12.43

5 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	96.06	70.34	6.22	3.10	6.22	3.10	0.72
j. Imputed Income (h. - i.)	$ 1,052.26	$ 766.88	$ 947.08	$ 933.47	$ 680.07	$ 1,034.25	$ 757.10	$ 66.96	$ 33.42	$ 66.96	$ 33.42	$ 7.89

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective January 1, 2021
for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 20% Employee/80% Employer

Domestic Partner + 5 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	96.06	70.34	6.22	3.10	6.22	3.10	0.72
k. Imputed Income (i. - j.)	$ 1,818.00	$ 1,324.82	$ 1,636.24	$ 1,552.71	$ 1,131.33	$ 1,765.43	$ 1,292.36	$ 79.32	$ 39.68	$ 79.32	$ 39.68	$ 13.42

Domestic Partner + 6 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	96.06	70.34	6.22	3.10	6.22	3.10	0.72
l. Imputed Income (j. - k.)	$ 1,847.30	$ 1,346.10	$ 1,662.56	$ 1,647.16	$ 1,200.20	$ 1,795.78	$ 1,314.56	$ 79.32	$ 39.68	$ 79.32	$ 39.68	$ 13.42

Domestic Partner + 7 or more Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	96.06	70.34	6.22	3.10	6.22	3.10	0.72
m. Imputed Income (k. - l.)	$ 1,847.30	$ 1,346.10	$ 1,662.56	$ 1,647.16	$ 1,200.20	$ 1,795.78	$ 1,314.56	$ 79.32	$ 39.68	$ 79.32	$ 39.68	$ 13.42

6 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	96.06	70.34	6.22	3.10	6.22	3.10	0.72
k. Imputed Income (i. - j.)	$ 1,282.27	$ 934.50	$ 1,154.09	$ 1,137.51	$ 828.72	$ 1,260.31	$ 922.58	$ 79.32	$ 39.68	$ 79.32	$ 39.68	$ 9.61

7 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	96.06	70.34	6.22	3.10	6.22	3.10	0.72
l. Imputed Income (j. - k.)	$ 1,512.27	$ 1,102.12	$ 1,361.10	$ 1,341.54	$ 977.37	$ 1,486.37	$ 1,088.07	$ 79.32	$ 39.68	$ 79.32	$ 39.68	$ 11.34

8 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	96.06	70.34	6.22	3.10	6.22	3.10	0.72
m. Imputed Income (k. - l.)	$ 1,742.28	$ 1,269.75	$ 1,568.11	$ 1,545.58	$ 1,126.02	$ 1,712.43	$ 1,253.56	$ 79.32	$ 39.68	$ 79.32	$ 39.68	$ 13.06

9 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	96.06	70.34	6.22	3.10	6.22	3.10	0.72
n. Imputed Income (l. - m.)	$ 1,847.30	$ 1,346.10	$ 1,662.56	$ 1,647.16	$ 1,200.20	$ 1,795.78	$ 1,314.56	$ 79.32	$ 39.68	$ 79.32	$ 39.68	$ 13.42

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective January 1, 2021
for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 20% Employee/80% Employer

10 or more Children:	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 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 2-Party rate)	97.76	71.24	87.98	86.72	63.18	96.06	70.34	6.22	3.10	6.22	3.10	0.72
o. Imputed Income (m. - n.)	$ 1,847.30	$ 1,346.10	$ 1,662.56	$ 1,647.16	$ 1,200.20	$ 1,795.78	$ 1,314.56	$ 79.32	$ 39.68	$ 79.32	$ 39.68	$ 13.42