New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. Preliminary Total	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
c. Maximum (2-Party Rate)	1,543.68	1,099.34	1,389.28	1,378.32	981.60	1,496.14	1,070.44	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	183.00	130.34	164.70	180.48	128.52	180.28	128.98	6.46	3.24	6.46	3.24	1.06
f. Imputed Income (d. - e.)	$ 628.68	$ 447.68	$ 565.80	$ 475.90	$ 338.98	$ 594.76	$ 425.54	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. Preliminary Total	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
c. Maximum (2-Party Rate)	1,543.68	1,099.34	1,389.28	1,378.32	981.60	1,496.14	1,070.44	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	183.00	130.34	164.70	180.48	128.52	180.28	128.98	6.46	3.24	6.46	3.24	1.06
f. Imputed Income (d. - e.)	$ 60.80	$ 43.32	$ 54.73	$ 35.79	$ 25.48	$ 59.34	$ 42.46	$ 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	$1,055.48	$ 751.68	$ 949.93	$ 872.65	$ 621.50	$1,014.66	$ 725.96	$ 43.24	$ 21.62	$ 43.24	$ 21.62	$ 7.98
d. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	$1,055.48	$ 751.68	$ 949.93	$ 872.65	$ 621.50	$1,014.66	$ 725.96	$ 43.24	$ 21.62	$ 43.24	$ 21.62	$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	312.52	222.60	281.28	295.38	210.34	307.58	220.06	14.22	7.12	14.22	7.12	1.96
g. Imputed Income (e. - f.)	$ 742.96	$ 529.08	$ 668.65	$ 577.27	$ 411.16	$ 707.08	$ 505.90	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	$ 487.60	$ 347.31	$ 438.85	$ 432.55	$ 308.01	$ 479.25	$ 342.89	$ 29.27	$ 14.61	$ 29.27	$ 14.61	$ 3.44
d. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	$ 487.60	$ 347.31	$ 438.85	$ 432.55	$ 308.01	$ 479.25	$ 342.89	$ 29.27	$ 14.61	$ 29.27	$ 14.61	$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	312.52	222.60	281.28	295.38	210.34	307.58	220.06	14.22	7.12	14.22	7.12	1.96
g. Imputed Income (e. - f.)	$ 175.08	$ 124.71	$ 157.57	$ 137.17	$ 97.67	$ 171.67	$ 122.83	$ 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	$1,299.28	$ 925.33	$ 1,169.35	$1,088.93	$ 775.51	$1,254.29	$ 897.41	$ 57.87	$ 28.93	$ 57.87	$ 28.93	$ 9.70
e. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	$1,299.28	$ 925.33	$ 1,169.35	$1,088.93	$ 775.51	$1,254.29	$ 897.41	$ 57.87	$ 28.93	$ 57.87	$ 28.93	$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	312.52	222.60	281.28	295.38	210.34	307.58	220.06	14.22	7.12	14.22	7.12	1.96
h. Imputed Income (f. - g.)	$ 986.76	$ 702.73	$ 888.07	$ 793.55	$ 565.17	$ 946.71	$ 677.35	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	$ 731.41	$ 520.97	$ 658.28	$ 648.82	$ 462.01	$ 718.87	$ 514.33	$ 43.91	$ 21.91	$ 43.91	$ 21.91	$ 5.17
e. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	$ 731.41	$ 520.97	$ 658.28	$ 648.82	$ 462.01	$ 718.87	$ 514.33	$ 43.91	$ 21.91	$ 43.91	$ 21.91	$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	312.52	222.60	281.28	295.38	210.34	307.58	220.06	14.22	7.12	14.22	7.12	1.96
h. Imputed Income (f. - g.)	$ 418.89	$ 298.37	$ 377.00	$ 353.44	$ 251.67	$ 411.29	$ 294.27	$ 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	$1,543.09	$1,098.99	$ 1,388.78	$1,305.20	$ 929.51	$1,493.91	$1,068.85	$ 72.51	$ 36.23	$ 72.51	$ 36.23	$ 11.43
f. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	$1,543.09	$1,098.99	$ 1,388.78	$1,305.20	$ 929.51	$1,493.91	$1,068.85	$ 72.51	$ 36.23	$ 72.51	$ 36.23	$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	312.52	222.60	281.28	295.38	210.34	307.58	220.06	14.22	7.12	14.22	7.12	1.96
i. Imputed Income (g. - h.)	$1,230.57	$ 876.39	$ 1,107.50	$1,009.82	$ 719.17	$1,186.33	$ 848.79	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	$ 975.21	$ 694.63	$ 877.70	$ 865.09	$ 616.02	$ 958.49	$ 685.78	$ 58.54	$ 29.21	$ 58.54	$ 29.21	$ 6.89
f. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	$ 975.21	$ 694.63	$ 877.70	$ 865.09	$ 616.02	$ 958.49	$ 685.78	$ 58.54	$ 29.21	$ 58.54	$ 29.21	$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	312.52	222.60	281.28	295.38	210.34	307.58	220.06	14.22	7.12	14.22	7.12	1.96
i. Imputed Income (g. - h.)	$ 662.69	$ 472.03	$ 596.42	$ 569.71	$ 405.68	$ 650.91	$ 465.72	$ 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$1,786.89	$1,272.65	$ 1,608.20	$1,521.47	$1,083.52	$1,733.53	$1,240.30	$ 87.14	$ 43.53	$ 87.14	$ 43.53	$ 13.15
g. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$1,786.89	$1,272.65	$ 1,608.20	$1,521.47	$1,083.52	$1,733.53	$1,240.30	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	312.52	222.60	281.28	295.38	210.34	307.58	220.06	14.22	7.12	14.22	7.12	1.96
j. Imputed Income (h. - i.)	$1,474.37	$1,050.05	$ 1,326.92	$1,226.09	$ 873.18	$1,425.95	$1,020.24	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$1,219.01	$ 868.28	$ 1,097.13	$1,081.36	$ 770.02	$1,198.12	$ 857.22	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
g. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$1,219.01	$ 868.28	$ 1,097.13	$1,081.36	$ 770.02	$1,198.12	$ 857.22	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
i. Employee after-tax contribution (Family rate less Single rate)	312.52	222.60	281.28	295.38	210.34	307.58	220.06	14.22	7.12	14.22	7.12	1.96
j. Imputed Income (h. - i.)	$ 906.49	$ 645.68	$ 815.85	$ 785.98	$ 559.68	$ 890.54	$ 637.16	$ 58.96	$ 29.40	$ 58.96	$ 29.40	$ 6.65

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	$2,030.69	$1,446.30	$ 1,827.63	$1,737.74	$1,237.52	$1,973.16	$1,411.74	$ 101.78	$ 50.84	$ 101.78	$ 50.84	$ 14.87
h. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	$2,030.69	$1,446.30	$ 1,827.63	$1,737.74	$1,237.52	$1,973.16	$1,411.74	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	312.52	222.60	281.28	295.38	210.34	307.58	220.06	14.22	7.12	14.22	7.12	1.96
k. Imputed Income (i. - j.)	$1,718.17	$1,223.70	$ 1,546.35	$1,442.36	$1,027.18	$1,665.58	$1,191.68	$ 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	$2,274.49	$1,619.96	$ 2,047.06	$1,954.02	$1,391.53	$2,212.78	$1,583.19	$ 116.41	$ 58.14	$ 116.41	$ 58.14	$ 16.59
i. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	$2,061.76	$1,468.36	$ 1,855.56	$1,837.90	$1,308.86	$2,005.34	$1,434.76	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	312.52	222.60	281.28	295.38	210.34	307.58	220.06	14.22	7.12	14.22	7.12	1.96
l. Imputed Income (j. - k.)	$1,749.24	$1,245.76	$ 1,574.28	$1,542.52	$1,098.52	$1,697.76	$1,214.70	$ 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	$2,518.30	$1,793.62	$ 2,266.48	$2,170.29	$1,545.53	$2,452.40	$1,754.63	$ 131.05	$ 65.44	$ 131.05	$ 65.44	$ 18.32
j. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	$2,061.76	$1,468.36	$ 1,855.56	$1,837.90	$1,308.86	$2,005.34	$1,434.76	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	312.52	222.60	281.28	295.38	210.34	307.58	220.06	14.22	7.12	14.22	7.12	1.96
m. Imputed Income (k. - l.)	$1,749.24	$1,245.76	$ 1,574.28	$1,542.52	$1,098.52	$1,697.76	$1,214.70	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	$1,462.81	$1,041.94	$ 1,316.56	$1,297.64	$ 924.03	$1,437.74	$1,028.67	$ 87.81	$ 43.82	$ 87.81	$ 43.82	$ 10.33
h. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	$1,462.81	$1,041.94	$ 1,316.56	$1,297.64	$ 924.03	$1,437.74	$1,028.67	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	312.52	222.60	281.28	295.38	210.34	307.58	220.06	14.22	7.12	14.22	7.12	1.96
k. Imputed Income (i. - j.)	$1,150.29	$ 819.34	$ 1,035.28	$1,002.26	$ 713.69	$1,130.16	$ 808.61	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	$1,706.62	$1,215.60	$ 1,535.98	$1,513.91	$1,078.03	$1,677.36	$1,200.11	$ 102.45	$ 51.12	$ 102.45	$ 51.12	$ 12.06
i. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	$1,706.62	$1,215.60	$ 1,535.98	$1,513.91	$1,078.03	$1,677.36	$1,200.11	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	312.52	222.60	281.28	295.38	210.34	307.58	220.06	14.22	7.12	14.22	7.12	1.96
l. Imputed Income (j. - k.)	$1,394.10	$ 993.00	$ 1,254.70	$1,218.53	$ 867.69	$1,369.78	$ 980.05	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	$1,950.42	$1,389.25	$ 1,755.41	$1,730.18	$1,232.04	$1,916.99	$1,371.56	$ 117.08	$ 58.43	$ 117.08	$ 58.43	$ 13.78
j. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	$1,950.42	$1,389.25	$ 1,755.41	$1,730.18	$1,232.04	$1,916.99	$1,371.56	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	312.52	222.60	281.28	295.38	210.34	307.58	220.06	14.22	7.12	14.22	7.12	1.96
m. Imputed Income (k. - l.)	$1,637.90	$1,166.65	$ 1,474.13	$1,434.80	$1,021.70	$1,609.41	$1,151.50	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
j. Preliminary Total	$2,194.22	$1,562.91	$ 1,974.83	$1,946.46	$1,386.04	$2,156.61	$1,543.00	$ 131.72	$ 65.73	$ 131.72	$ 65.73	$ 15.50
k. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
l. Maximum FMV (min of j. and k.)	$2,061.76	$1,468.36	$ 1,855.56	$1,837.90	$1,308.86	$2,005.34	$1,434.76	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	312.52	222.60	281.28	295.38	210.34	307.58	220.06	14.22	7.12	14.22	7.12	1.96
n. Imputed Income (l. - m.)	$1,749.24	$1,245.76	$ 1,574.28	$1,542.52	$1,098.52	$1,697.76	$1,214.70	$ 71.32	$ 35.66	$ 71.32	$ 35.66	$ 12.18

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

Segal

10 or more Children:	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	$2,438.02	$1,736.56	$ 2,194.26	$2,162.73	$1,540.05	$2,396.24	$1,714.45	$ 146.35	$ 73.04	$ 146.35	$ 73.04	$ 17.22
l. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	$2,061.76	$1,468.36	$ 1,855.56	$1,837.90	$1,308.86	$2,005.34	$1,434.76	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	312.52	222.60	281.28	295.38	210.34	307.58	220.06	14.22	7.12	14.22	7.12	1.96
o. Imputed Income (m. - n.)	$1,749.24	$1,245.76	$ 1,574.28	$1,542.52	$1,098.52	$1,697.76	$1,214.70	$ 71.32	$ 35.66	$ 71.32	$ 35.66	$ 12.18

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. Preliminary Total	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
c. Maximum (2-Party Rate)	1,543.68	1,099.34	1,389.28	1,378.32	981.60	1,496.14	1,070.44	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	219.60	156.40	197.62	216.58	154.22	216.32	154.78	7.76	3.88	7.76	3.88	1.26
f. Imputed Income (d. - e.)	$ 592.08	$ 421.62	$ 532.88	$ 439.80	$ 313.28	$ 558.72	$ 399.74	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. Preliminary Total	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
c. Maximum (2-Party Rate)	1,543.68	1,099.34	1,389.28	1,378.32	981.60	1,496.14	1,070.44	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	219.60	156.40	197.62	216.58	154.22	216.32	154.78	7.76	3.88	7.76	3.88	1.26
f. Imputed Income (d. - e.)	$ 24.20	$ 17.26	$ 21.81	$ -	$ -	$ 23.30	$ 16.66	$ 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	$1,055.48	$ 751.68	$ 949.93	$ 872.65	$ 621.50	$1,014.66	$ 725.96	$ 43.24	$ 21.62	$ 43.24	$ 21.62	$ 7.98
d. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	$1,055.48	$ 751.68	$ 949.93	$ 872.65	$ 621.50	$1,014.66	$ 725.96	$ 43.24	$ 21.62	$ 43.24	$ 21.62	$ 7.98
f. Employee after-tax contribution (Family rate	375.02	267.10	337.50	354.46	252.40	369.08	264.06	17.08	8.52	17.08	8.52	2.36
g. Imputed Income (e. - f.)	$ 680.46	$ 484.58	$ 612.43	$ 518.19	$ 369.10	$ 645.58	$ 461.90	$ 26.16	$ 13.10	$ 26.16	$ 13.10	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	$ 487.60	$ 347.31	$ 438.85	$ 432.55	$ 308.01	$ 479.25	$ 342.89	$ 29.27	$ 14.61	$ 29.27	$ 14.61	$ 3.44
d. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	$ 487.60	$ 347.31	$ 438.85	$ 432.55	$ 308.01	$ 479.25	$ 342.89	$ 29.27	$ 14.61	$ 29.27	$ 14.61	$ 3.44
f. Employee after-tax contribution (Family rate	375.02	267.10	337.50	354.46	252.40	369.08	264.06	17.08	8.52	17.08	8.52	2.36
g. Imputed Income (e. - f.)	$ 112.58	$ 80.21	$ 101.35	$ 78.09	$ 55.61	$ 110.17	$ 78.83	$ 12.19	$ 6.09	$ 12.19	$ 6.09	$ 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	$1,299.28	$ 925.33	$1,169.35	$1,088.93	$ 775.51	$1,254.29	$ 897.41	$ 57.87	$ 28.93	$ 57.87	$ 28.93	$ 9.70
e. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	$1,299.28	$ 925.33	$1,169.35	$1,088.93	$ 775.51	$1,254.29	$ 897.41	$ 57.87	$ 28.93	$ 57.87	$ 28.93	$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	375.02	267.10	337.50	354.46	252.40	369.08	264.06	17.08	8.52	17.08	8.52	2.36
h. Imputed Income (f. - g.)	$ 924.26	$ 658.23	$ 831.85	$ 734.47	$ 523.11	$ 885.21	$ 633.35	$ 40.79	$ 20.41	$ 40.79	$ 20.41	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	$ 731.41	$ 520.97	$ 658.28	$ 648.82	$ 462.01	$ 718.87	$ 514.33	$ 43.91	$ 21.91	$ 43.91	$ 21.91	$ 5.17
e. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	$ 731.41	$ 520.97	$ 658.28	$ 648.82	$ 462.01	$ 718.87	$ 514.33	$ 43.91	$ 21.91	$ 43.91	$ 21.91	$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	375.02	267.10	337.50	354.46	252.40	369.08	264.06	17.08	8.52	17.08	8.52	2.36
h. Imputed Income (f. - g.)	$ 356.39	$ 253.87	$ 320.78	$ 294.36	$ 209.61	$ 349.79	$ 250.27	$ 26.83	$ 13.39	$ 26.83	$ 13.39	$ 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	$1,543.09	$1,098.99	$1,388.78	$1,305.20	$ 929.51	$1,493.91	$1,068.85	$ 72.51	$ 36.23	$ 72.51	$ 36.23	$ 11.43
f. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	$1,543.09	$1,098.99	$1,388.78	$1,305.20	$ 929.51	$1,493.91	$1,068.85	$ 72.51	$ 36.23	$ 72.51	$ 36.23	$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	375.02	267.10	337.50	354.46	252.40	369.08	264.06	17.08	8.52	17.08	8.52	2.36
i. Imputed Income (g. - h.)	$1,168.07	$ 831.89	$1,051.28	$ 950.74	$ 677.11	$1,124.83	$ 804.79	$ 55.43	$ 27.71	$ 55.43	$ 27.71	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	$ 975.21	$ 694.63	$ 877.70	$ 865.09	$ 616.02	$ 958.49	$ 685.78	$ 58.54	$ 29.21	$ 58.54	$ 29.21	$ 6.89
f. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	$ 975.21	$ 694.63	$ 877.70	$ 865.09	$ 616.02	$ 958.49	$ 685.78	$ 58.54	$ 29.21	$ 58.54	$ 29.21	$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	375.02	267.10	337.50	354.46	252.40	369.08	264.06	17.08	8.52	17.08	8.52	2.36
i. Imputed Income (g. - h.)	$ 600.19	$ 427.53	$ 540.20	$ 510.63	$ 363.62	$ 589.41	$ 421.72	$ 41.46	$ 20.69	$ 41.46	$ 20.69	$ 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$1,786.89	$1,272.65	$1,608.20	$1,521.47	$1,083.52	$1,733.53	$1,240.30	$ 87.14	$ 43.53	$ 87.14	$ 43.53	$ 13.15
g. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$1,786.89	$1,272.65	$1,608.20	$1,521.47	$1,083.52	$1,733.53	$1,240.30	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	375.02	267.10	337.50	354.46	252.40	369.08	264.06	17.08	8.52	17.08	8.52	2.36
j. Imputed Income (h. - i.)	$1,411.87	$1,005.55	$1,270.70	$1,167.01	$ 831.12	$1,364.45	$ 976.24	$ 68.46	$ 34.26	$ 68.46	$ 34.26	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$1,219.01	$ 868.28	$1,097.13	$1,081.36	$ 770.02	$1,198.12	$ 857.22	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
g. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$1,219.01	$ 868.28	$1,097.13	$1,081.36	$ 770.02	$1,198.12	$ 857.22	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
i. Employee after-tax contribution (Family rate less Single rate)	375.02	267.10	337.50	354.46	252.40	369.08	264.06	17.08	8.52	17.08	8.52	2.36
j. Imputed Income (h. - i.)	$ 843.99	$ 601.18	$ 759.63	$ 726.90	$ 517.62	$ 829.04	$ 593.16	$ 56.10	$ 28.00	$ 56.10	$ 28.00	$ 6.25

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

Segal

Domestic Partner + 5 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	$2,030.69	$1,446.30	$1,827.63	$1,737.74	$1,237.52	$1,973.16	$1,411.74	$ 101.78	$ 50.84	$ 101.78	$ 50.84	$ 14.87
h. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	$2,030.69	$1,446.30	$1,827.63	$1,737.74	$1,237.52	$1,973.16	$1,411.74	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	375.02	267.10	337.50	354.46	252.40	369.08	264.06	17.08	8.52	17.08	8.52	2.36
k. Imputed Income (i. - j.)	$1,655.67	$1,179.20	$1,490.13	$1,383.28	$ 985.12	$1,604.08	$1,147.68	$ 68.46	$ 34.26	$ 68.46	$ 34.26	$ 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	$2,274.49	$1,619.96	$2,047.06	$1,954.02	$1,391.53	$2,212.78	$1,583.19	$ 116.41	$ 58.14	$ 116.41	$ 58.14	$ 16.59
i. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	$2,061.76	$1,468.36	$1,855.56	$1,837.90	$1,308.86	$2,005.34	$1,434.76	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	375.02	267.10	337.50	354.46	252.40	369.08	264.06	17.08	8.52	17.08	8.52	2.36
l. Imputed Income (j. - k.)	$1,686.74	$1,201.26	$1,518.06	$1,483.44	$1,056.46	$1,636.26	$1,170.70	$ 68.46	$ 34.26	$ 68.46	$ 34.26	$ 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	$2,518.30	$1,793.62	$2,266.48	$2,170.29	$1,545.53	$2,452.40	$1,754.63	$ 131.05	$ 65.44	$ 131.05	$ 65.44	$ 18.32
j. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	$2,061.76	$1,468.36	$1,855.56	$1,837.90	$1,308.86	$2,005.34	$1,434.76	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	375.02	267.10	337.50	354.46	252.40	369.08	264.06	17.08	8.52	17.08	8.52	2.36
m. Imputed Income (k. - l.)	$1,686.74	$1,201.26	$1,518.06	$1,483.44	$1,056.46	$1,636.26	$1,170.70	$ 68.46	$ 34.26	$ 68.46	$ 34.26	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	$1,462.81	$1,041.94	$1,316.56	$1,297.64	$ 924.03	$1,437.74	$1,028.67	$ 87.81	$ 43.82	$ 87.81	$ 43.82	$ 10.33
h. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	$1,462.81	$1,041.94	$1,316.56	$1,297.64	$ 924.03	$1,437.74	$1,028.67	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	375.02	267.10	337.50	354.46	252.40	369.08	264.06	17.08	8.52	17.08	8.52	2.36
k. Imputed Income (i. - j.)	$1,087.79	$ 774.84	$ 979.06	$ 943.18	$ 671.63	$1,068.66	$ 764.61	$ 68.46	$ 34.26	$ 68.46	$ 34.26	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	$1,706.62	$1,215.60	$1,535.98	$1,513.91	$1,078.03	$1,677.36	$1,200.11	$ 102.45	$ 51.12	$ 102.45	$ 51.12	$ 12.06
i. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	$1,706.62	$1,215.60	$1,535.98	$1,513.91	$1,078.03	$1,677.36	$1,200.11	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	375.02	267.10	337.50	354.46	252.40	369.08	264.06	17.08	8.52	17.08	8.52	2.36
l. Imputed Income (j. - k.)	$1,331.60	$ 948.50	$1,198.48	$1,159.45	$ 825.63	$1,308.28	$ 936.05	$ 68.46	$ 34.26	$ 68.46	$ 34.26	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	$1,950.42	$1,389.25	$1,755.41	$1,730.18	$1,232.04	$1,916.99	$1,371.56	$ 117.08	$ 58.43	$ 117.08	$ 58.43	$ 13.78
j. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	$1,950.42	$1,389.25	$1,755.41	$1,730.18	$1,232.04	$1,916.99	$1,371.56	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	375.02	267.10	337.50	354.46	252.40	369.08	264.06	17.08	8.52	17.08	8.52	2.36
m. Imputed Income (k. - l.)	$1,575.40	$1,122.15	$1,417.91	$1,375.72	$ 979.64	$1,547.91	$1,107.50	$ 68.46	$ 34.26	$ 68.46	$ 34.26	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
j. Preliminary Total	$2,194.22	$1,562.91	$1,974.83	$1,946.46	$1,386.04	$2,156.61	$1,543.00	$ 131.72	$ 65.73	$ 131.72	$ 65.73	$ 15.50
k. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
l. Maximum FMV (min of j. and k.)	$2,061.76	$1,468.36	$1,855.56	$1,837.90	$1,308.86	$2,005.34	$1,434.76	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	375.02	267.10	337.50	354.46	252.40	369.08	264.06	17.08	8.52	17.08	8.52	2.36
n. Imputed Income (l. - m.)	$1,686.74	$1,201.26	$1,518.06	$1,483.44	$1,056.46	$1,636.26	$1,170.70	$ 68.46	$ 34.26	$ 68.46	$ 34.26	$ 11.78

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

Segal

10 or more Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	$2,438.02	$1,736.56	$2,194.26	$2,162.73	$1,540.05	$2,396.24	$1,714.45	$ 146.35	$ 73.04	$ 146.35	$ 73.04	$ 17.22
l. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	$2,061.76	$1,468.36	$1,855.56	$1,837.90	$1,308.86	$2,005.34	$1,434.76	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	375.02	267.10	337.50	354.46	252.40	369.08	264.06	17.08	8.52	17.08	8.52	2.36
o. Imputed Income (m. - n.)	$1,686.74	$1,201.26	$1,518.06	$1,483.44	$1,056.46	$1,636.26	$1,170.70	$ 68.46	$ 34.26	$ 68.46	$ 34.26	$ 11.78

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. Preliminary Total	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
c. Maximum (2-Party Rate)	1,543.68	1,099.34	1,389.28	1,378.32	981.60	1,496.14	1,070.44	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	256.20	182.46	230.56	252.68	179.94	252.38	180.58	9.06	4.54	9.06	4.54	1.48
f. Imputed Income (d. - e.)	$ 555.48	$ 395.56	$ 499.94	$ 403.70	$ 287.56	$ 522.66	$ 373.94	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. Preliminary Total	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
c. Maximum (2-Party Rate)	1,543.68	1,099.34	1,389.28	1,378.32	981.60	1,496.14	1,070.44	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	256.20	182.46	230.56	252.68	179.94	252.38	180.58	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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	$1,055.48	$ 751.68	$ 949.93	$ 872.65	$ 621.50	$1,014.66	$ 725.96	$ 43.24	$ 21.62	$ 43.24	$ 21.62	$ 7.98
d. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	$1,055.48	$ 751.68	$ 949.93	$ 872.65	$ 621.50	$1,014.66	$ 725.96	$ 43.24	$ 21.62	$ 43.24	$ 21.62	$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	437.54	311.62	393.76	413.52	294.48	430.60	308.08	19.94	9.98	19.94	9.98	2.74
g. Imputed Income (e. - f.)	$ 617.94	$ 440.06	$ 556.17	$ 459.13	$ 327.02	$ 584.06	$ 417.88	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	$ 487.60	$ 347.31	$ 438.85	$ 432.55	$ 308.01	$ 479.25	$ 342.89	$ 29.27	$ 14.61	$ 29.27	$ 14.61	$ 3.44
d. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	$ 487.60	$ 347.31	$ 438.85	$ 432.55	$ 308.01	$ 479.25	$ 342.89	$ 29.27	$ 14.61	$ 29.27	$ 14.61	$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	437.54	311.62	393.76	413.52	294.48	430.60	308.08	19.94	9.98	19.94	9.98	2.74
g. Imputed Income (e. - f.)	$ 50.06	$ 35.69	$ 45.09	$ 19.03	$ 13.53	$ 48.65	$ 34.81	$ 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	$1,299.28	$ 925.33	$ 1,169.35	$1,088.93	$ 775.51	$1,254.29	$ 897.41	$ 57.87	$ 28.93	$ 57.87	$ 28.93	$ 9.70
e. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	$1,299.28	$ 925.33	$ 1,169.35	$1,088.93	$ 775.51	$1,254.29	$ 897.41	$ 57.87	$ 28.93	$ 57.87	$ 28.93	$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	437.54	311.62	393.76	413.52	294.48	430.60	308.08	19.94	9.98	19.94	9.98	2.74
h. Imputed Income (f. - g.)	$ 861.74	$ 613.71	$ 775.59	$ 675.41	$ 481.03	$ 823.69	$ 589.33	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	$ 731.41	$ 520.97	$ 658.28	$ 648.82	$ 462.01	$ 718.87	$ 514.33	$ 43.91	$ 21.91	$ 43.91	$ 21.91	$ 5.17
e. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	$ 731.41	$ 520.97	$ 658.28	$ 648.82	$ 462.01	$ 718.87	$ 514.33	$ 43.91	$ 21.91	$ 43.91	$ 21.91	$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	437.54	311.62	393.76	413.52	294.48	430.60	308.08	19.94	9.98	19.94	9.98	2.74
h. Imputed Income (f. - g.)	$ 293.87	$ 209.35	$ 264.52	$ 235.30	$ 167.53	$ 288.27	$ 206.25	$ 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	$1,543.09	$1,098.99	$ 1,388.78	$1,305.20	$ 929.51	$1,493.91	$1,068.85	$ 72.51	$ 36.23	$ 72.51	$ 36.23	$ 11.43
f. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	$1,543.09	$1,098.99	$ 1,388.78	$1,305.20	$ 929.51	$1,493.91	$1,068.85	$ 72.51	$ 36.23	$ 72.51	$ 36.23	$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	437.54	311.62	393.76	413.52	294.48	430.60	308.08	19.94	9.98	19.94	9.98	2.74
i. Imputed Income (g. - h.)	$1,105.55	$ 787.37	$ 995.02	$ 891.68	$ 635.03	$1,063.31	$ 760.77	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	$ 975.21	$ 694.63	$ 877.70	$ 865.09	$ 616.02	$ 958.49	$ 685.78	$ 58.54	$ 29.21	$ 58.54	$ 29.21	$ 6.89
f. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	$ 975.21	$ 694.63	$ 877.70	$ 865.09	$ 616.02	$ 958.49	$ 685.78	$ 58.54	$ 29.21	$ 58.54	$ 29.21	$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	437.54	311.62	393.76	413.52	294.48	430.60	308.08	19.94	9.98	19.94	9.98	2.74
i. Imputed Income (g. - h.)	$ 537.67	$ 383.01	$ 483.94	$ 451.57	$ 321.54	$ 527.89	$ 377.70	$ 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$1,786.89	$1,272.65	$ 1,608.20	$1,521.47	$1,083.52	$1,733.53	$1,240.30	$ 87.14	$ 43.53	$ 87.14	$ 43.53	$ 13.15
g. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$1,786.89	$1,272.65	$ 1,608.20	$1,521.47	$1,083.52	$1,733.53	$1,240.30	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	437.54	311.62	393.76	413.52	294.48	430.60	308.08	19.94	9.98	19.94	9.98	2.74
j. Imputed Income (h. - i.)	$1,349.35	$ 961.03	$ 1,214.44	$1,107.95	$ 789.04	$1,302.93	$ 932.22	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$1,219.01	$ 868.28	$ 1,097.13	$1,081.36	$ 770.02	$1,198.12	$ 857.22	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
g. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$1,219.01	$ 868.28	$ 1,097.13	$1,081.36	$ 770.02	$1,198.12	$ 857.22	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
i. Employee after-tax contribution (Family rate less Single rate)	437.54	311.62	393.76	413.52	294.48	430.60	308.08	19.94	9.98	19.94	9.98	2.74
j. Imputed Income (h. - i.)	$ 781.47	$ 556.66	$ 703.37	$ 667.84	$ 475.54	$ 767.52	$ 549.14	$ 53.24	$ 26.54	$ 53.24	$ 26.54	$ 5.87

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2021
for Employees otherwise electing Single Coverage with Rates Shared 35% Employee/65% 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	$2,030.69	$1,446.30	$ 1,827.63	$1,737.74	$1,237.52	$1,973.16	$1,411.74	$ 101.78	$ 50.84	$ 101.78	$ 50.84	$ 14.87
h. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	$2,030.69	$1,446.30	$ 1,827.63	$1,737.74	$1,237.52	$1,973.16	$1,411.74	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	437.54	311.62	393.76	413.52	294.48	430.60	308.08	19.94	9.98	19.94	9.98	2.74
k. Imputed Income (i. - j.)	$1,593.15	$1,134.68	$ 1,433.87	$1,324.22	$ 943.04	$1,542.56	$1,103.66	$ 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	$2,274.49	$1,619.96	$ 2,047.06	$1,954.02	$1,391.53	$2,212.78	$1,583.19	$ 116.41	$ 58.14	$ 116.41	$ 58.14	$ 16.59
i. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	$2,061.76	$1,468.36	$ 1,855.56	$1,837.90	$1,308.86	$2,005.34	$1,434.76	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	437.54	311.62	393.76	413.52	294.48	430.60	308.08	19.94	9.98	19.94	9.98	2.74
l. Imputed Income (j. - k.)	$1,624.22	$1,156.74	$ 1,461.80	$1,424.38	$1,014.38	$1,574.74	$1,126.68	$ 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	$2,518.30	$1,793.62	$ 2,266.48	$2,170.29	$1,545.53	$2,452.40	$1,754.63	$ 131.05	$ 65.44	$ 131.05	$ 65.44	$ 18.32
j. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	$2,061.76	$1,468.36	$ 1,855.56	$1,837.90	$1,308.86	$2,005.34	$1,434.76	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	437.54	311.62	393.76	413.52	294.48	430.60	308.08	19.94	9.98	19.94	9.98	2.74
m. Imputed Income (k. - l.)	$1,624.22	$1,156.74	$ 1,461.80	$1,424.38	$1,014.38	$1,574.74	$1,126.68	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	$1,462.81	$1,041.94	$ 1,316.56	$1,297.64	$ 924.03	$1,437.74	$1,028.67	$ 87.81	$ 43.82	$ 87.81	$ 43.82	$ 10.33
h. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	$1,462.81	$1,041.94	$ 1,316.56	$1,297.64	$ 924.03	$1,437.74	$1,028.67	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	437.54	311.62	393.76	413.52	294.48	430.60	308.08	19.94	9.98	19.94	9.98	2.74
k. Imputed Income (i. - j.)	$1,025.27	$ 730.32	$ 922.80	$ 884.12	$ 629.55	$1,007.14	$ 720.59	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	$1,706.62	$1,215.60	$ 1,535.98	$1,513.91	$1,078.03	$1,677.36	$1,200.11	$ 102.45	$ 51.12	$ 102.45	$ 51.12	$ 12.06
i. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	$1,706.62	$1,215.60	$ 1,535.98	$1,513.91	$1,078.03	$1,677.36	$1,200.11	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	437.54	311.62	393.76	413.52	294.48	430.60	308.08	19.94	9.98	19.94	9.98	2.74
l. Imputed Income (j. - k.)	$1,269.08	$ 903.98	$ 1,142.22	$1,100.39	$ 783.55	$1,246.76	$ 892.03	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	$1,950.42	$1,389.25	$ 1,755.41	$1,730.18	$1,232.04	$1,916.99	$1,371.56	$ 117.08	$ 58.43	$ 117.08	$ 58.43	$ 13.78
j. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	$1,950.42	$1,389.25	$ 1,755.41	$1,730.18	$1,232.04	$1,916.99	$1,371.56	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	437.54	311.62	393.76	413.52	294.48	430.60	308.08	19.94	9.98	19.94	9.98	2.74
m. Imputed Income (k. - l.)	$1,512.88	$1,077.63	$ 1,361.65	$1,316.66	$ 937.56	$1,486.39	$1,063.48	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
j. Preliminary Total	$2,194.22	$1,562.91	$ 1,974.83	$1,946.46	$1,386.04	$2,156.61	$1,543.00	$ 131.72	$ 65.73	$ 131.72	$ 65.73	$ 15.50
k. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
l. Maximum FMV (min of j. and k.)	$2,061.76	$1,468.36	$ 1,855.56	$1,837.90	$1,308.86	$2,005.34	$1,434.76	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	437.54	311.62	393.76	413.52	294.48	430.60	308.08	19.94	9.98	19.94	9.98	2.74
n. Imputed Income (l. - m.)	$1,624.22	$1,156.74	$ 1,461.80	$1,424.38	$1,014.38	$1,574.74	$1,126.68	$ 65.60	$ 32.80	$ 65.60	$ 32.80	$ 11.40

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	$2,438.02	$1,736.56	$ 2,194.26	$2,162.73	$1,540.05	$2,396.24	$1,714.45	$ 146.35	$ 73.04	$ 146.35	$ 73.04	$ 17.22
l. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	$2,061.76	$1,468.36	$ 1,855.56	$1,837.90	$1,308.86	$2,005.34	$1,434.76	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	437.54	311.62	393.76	413.52	294.48	430.60	308.08	19.94	9.98	19.94	9.98	2.74
o. Imputed Income (m. - n.)	$1,624.22	$1,156.74	$ 1,461.80	$1,424.38	$1,014.38	$1,574.74	$1,126.68	$ 65.60	$ 32.80	$ 65.60	$ 32.80	$ 11.40

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. Preliminary Total	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
c. Maximum (2-Party Rate)	1,543.68	1,099.34	1,389.28	1,378.32	981.60	1,496.14	1,070.44	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	292.80	208.54	263.52	288.76	205.64	288.44	206.38	10.34	5.16	10.34	5.16	1.68
f. Imputed Income (d. - e.)	$ 518.88	$ 369.48	$ 466.98	$ 367.62	$ 261.86	$ 486.60	$ 348.14	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. Preliminary Total	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
c. Maximum (2-Party Rate)	1,543.68	1,099.34	1,389.28	1,378.32	981.60	1,496.14	1,070.44	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	292.80	208.54	263.52	288.76	205.64	288.44	206.38	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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	$1,055.48	$ 751.68	$ 949.93	$ 872.65	$ 621.50	$1,014.66	$ 725.96	$ 43.24	$ 21.62	$ 43.24	$ 21.62	$ 7.98
d. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	$1,055.48	$ 751.68	$ 949.93	$ 872.65	$ 621.50	$1,014.66	$ 725.96	$ 43.24	$ 21.62	$ 43.24	$ 21.62	$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	500.02	356.14	450.02	472.60	336.54	492.12	352.10	22.78	11.38	22.78	11.38	3.16
g. Imputed Income (e. - f.)	$ 555.46	$ 395.54	$ 499.91	$ 400.05	$ 284.96	$ 522.54	$ 373.86	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	$ 487.60	$ 347.31	$ 438.85	$ 432.55	$ 308.01	$ 479.25	$ 342.89	$ 29.27	$ 14.61	$ 29.27	$ 14.61	$ 3.44
d. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	$ 487.60	$ 347.31	$ 438.85	$ 432.55	$ 308.01	$ 479.25	$ 342.89	$ 29.27	$ 14.61	$ 29.27	$ 14.61	$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	500.02	356.14	450.02	472.60	336.54	492.12	352.10	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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	$1,299.28	$ 925.33	$ 1,169.35	$1,088.93	$ 775.51	$1,254.29	$ 897.41	$ 57.87	$ 28.93	$ 57.87	$ 28.93	$ 9.70
e. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	$1,299.28	$ 925.33	$ 1,169.35	$1,088.93	$ 775.51	$1,254.29	$ 897.41	$ 57.87	$ 28.93	$ 57.87	$ 28.93	$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	500.02	356.14	450.02	472.60	336.54	492.12	352.10	22.78	11.38	22.78	11.38	3.16
h. Imputed Income (f. - g.)	$ 799.26	$ 569.19	$ 719.33	$ 616.33	$ 438.97	$ 762.17	$ 545.31	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	$ 731.41	$ 520.97	$ 658.28	$ 648.82	$ 462.01	$ 718.87	$ 514.33	$ 43.91	$ 21.91	$ 43.91	$ 21.91	$ 5.17
e. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	$ 731.41	$ 520.97	$ 658.28	$ 648.82	$ 462.01	$ 718.87	$ 514.33	$ 43.91	$ 21.91	$ 43.91	$ 21.91	$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	500.02	356.14	450.02	472.60	336.54	492.12	352.10	22.78	11.38	22.78	11.38	3.16
h. Imputed Income (f. - g.)	$ 231.39	$ 164.83	$ 208.26	$ 176.22	$ 125.47	$ 226.75	$ 162.23	$ 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	$1,543.09	$1,098.99	$ 1,388.78	$1,305.20	$ 929.51	$1,493.91	$1,068.85	$ 72.51	$ 36.23	$ 72.51	$ 36.23	$ 11.43
f. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	$1,543.09	$1,098.99	$ 1,388.78	$1,305.20	$ 929.51	$1,493.91	$1,068.85	$ 72.51	$ 36.23	$ 72.51	$ 36.23	$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	500.02	356.14	450.02	472.60	336.54	492.12	352.10	22.78	11.38	22.78	11.38	3.16
i. Imputed Income (g. - h.)	$1,043.07	$ 742.85	$ 938.76	$ 832.60	$ 592.97	$1,001.79	$ 716.75	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	$ 975.21	$ 694.63	$ 877.70	$ 865.09	$ 616.02	$ 958.49	$ 685.78	$ 58.54	$ 29.21	$ 58.54	$ 29.21	$ 6.89
f. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	$ 975.21	$ 694.63	$ 877.70	$ 865.09	$ 616.02	$ 958.49	$ 685.78	$ 58.54	$ 29.21	$ 58.54	$ 29.21	$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	500.02	356.14	450.02	472.60	336.54	492.12	352.10	22.78	11.38	22.78	11.38	3.16
i. Imputed Income (g. - h.)	$ 475.19	$ 338.49	$ 427.68	$ 392.49	$ 279.48	$ 466.37	$ 333.68	$ 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$1,786.89	$1,272.65	$ 1,608.20	$1,521.47	$1,083.52	$1,733.53	$1,240.30	$ 87.14	$ 43.53	$ 87.14	$ 43.53	$ 13.15
g. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$1,786.89	$1,272.65	$ 1,608.20	$1,521.47	$1,083.52	$1,733.53	$1,240.30	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	500.02	356.14	450.02	472.60	336.54	492.12	352.10	22.78	11.38	22.78	11.38	3.16
j. Imputed Income (h. - i.)	$1,286.87	$ 916.51	$ 1,158.18	$1,048.87	$ 746.98	$1,241.41	$ 888.20	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$1,219.01	$ 868.28	$ 1,097.13	$1,081.36	$ 770.02	$1,198.12	$ 857.22	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
g. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$1,219.01	$ 868.28	$ 1,097.13	$1,081.36	$ 770.02	$1,198.12	$ 857.22	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
i. Employee after-tax contribution (Family rate less Single rate)	500.02	356.14	450.02	472.60	336.54	492.12	352.10	22.78	11.38	22.78	11.38	3.16
j. Imputed Income (h. - i.)	$ 718.99	$ 512.14	$ 647.11	$ 608.76	$ 433.48	$ 706.00	$ 505.12	$ 50.40	$ 25.14	$ 50.40	$ 25.14	$ 5.45

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	$2,030.69	$1,446.30	$ 1,827.63	$1,737.74	$1,237.52	$1,973.16	$1,411.74	$ 101.78	$ 50.84	$ 101.78	$ 50.84	$ 14.87
h. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	$2,030.69	$1,446.30	$ 1,827.63	$1,737.74	$1,237.52	$1,973.16	$1,411.74	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	500.02	356.14	450.02	472.60	336.54	492.12	352.10	22.78	11.38	22.78	11.38	3.16
k. Imputed Income (i. - j.)	$1,530.67	$1,090.16	$ 1,377.61	$1,265.14	$ 900.98	$1,481.04	$1,059.64	$ 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	$2,274.49	$1,619.96	$ 2,047.06	$1,954.02	$1,391.53	$2,212.78	$1,583.19	$ 116.41	$ 58.14	$ 116.41	$ 58.14	$ 16.59
i. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	$2,061.76	$1,468.36	$ 1,855.56	$1,837.90	$1,308.86	$2,005.34	$1,434.76	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	500.02	356.14	450.02	472.60	336.54	492.12	352.10	22.78	11.38	22.78	11.38	3.16
l. Imputed Income (j. - k.)	$1,561.74	$1,112.22	$ 1,405.54	$1,365.30	$ 972.32	$1,513.22	$1,082.66	$ 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	$ 811.68	$ 578.02	$ 730.50	$ 656.38	$ 467.50	$ 775.04	$ 554.52	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	$2,518.30	$1,793.62	$ 2,266.48	$2,170.29	$1,545.53	$2,452.40	$1,754.63	$ 131.05	$ 65.44	$ 131.05	$ 65.44	$ 18.32
j. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	$2,061.76	$1,468.36	$ 1,855.56	$1,837.90	$1,308.86	$2,005.34	$1,434.76	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	500.02	356.14	450.02	472.60	336.54	492.12	352.10	22.78	11.38	22.78	11.38	3.16
m. Imputed Income (k. - l.)	$1,561.74	$1,112.22	$ 1,405.54	$1,365.30	$ 972.32	$1,513.22	$1,082.66	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	$1,462.81	$1,041.94	$ 1,316.56	$1,297.64	$ 924.03	$1,437.74	$1,028.67	$ 87.81	$ 43.82	$ 87.81	$ 43.82	$ 10.33
h. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	$1,462.81	$1,041.94	$ 1,316.56	$1,297.64	$ 924.03	$1,437.74	$1,028.67	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	500.02	356.14	450.02	472.60	336.54	492.12	352.10	22.78	11.38	22.78	11.38	3.16
k. Imputed Income (i. - j.)	$ 962.79	$ 685.80	$ 866.54	$ 825.04	$ 587.49	$ 945.62	$ 676.57	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	$1,706.62	$1,215.60	$ 1,535.98	$1,513.91	$1,078.03	$1,677.36	$1,200.11	$ 102.45	$ 51.12	$ 102.45	$ 51.12	$ 12.06
i. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	$1,706.62	$1,215.60	$ 1,535.98	$1,513.91	$1,078.03	$1,677.36	$1,200.11	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	500.02	356.14	450.02	472.60	336.54	492.12	352.10	22.78	11.38	22.78	11.38	3.16
l. Imputed Income (j. - k.)	$1,206.60	$ 859.46	$ 1,085.96	$1,041.31	$ 741.49	$1,185.24	$ 848.01	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	$1,950.42	$1,389.25	$ 1,755.41	$1,730.18	$1,232.04	$1,916.99	$1,371.56	$ 117.08	$ 58.43	$ 117.08	$ 58.43	$ 13.78
j. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	$1,950.42	$1,389.25	$ 1,755.41	$1,730.18	$1,232.04	$1,916.99	$1,371.56	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	500.02	356.14	450.02	472.60	336.54	492.12	352.10	22.78	11.38	22.78	11.38	3.16
m. Imputed Income (k. - l.)	$1,450.40	$1,033.11	$ 1,305.39	$1,257.58	$ 895.50	$1,424.87	$1,019.46	$ 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
j. Preliminary Total	$2,194.22	$1,562.91	$ 1,974.83	$1,946.46	$1,386.04	$2,156.61	$1,543.00	$ 131.72	$ 65.73	$ 131.72	$ 65.73	$ 15.50
k. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
l. Maximum FMV (min of j. and k.)	$2,061.76	$1,468.36	$ 1,855.56	$1,837.90	$1,308.86	$2,005.34	$1,434.76	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	500.02	356.14	450.02	472.60	336.54	492.12	352.10	22.78	11.38	22.78	11.38	3.16
n. Imputed Income (l. - m.)	$1,561.74	$1,112.22	$ 1,405.54	$1,365.30	$ 972.32	$1,513.22	$1,082.66	$ 62.76	$ 31.40	$ 62.76	$ 31.40	$ 10.98

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 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	$ 243.80	$ 173.66	$ 219.43	$ 216.27	$ 154.00	$ 239.62	$ 171.44	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	243.80	173.66	219.43	216.27	154.00	239.62	171.44	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	$2,438.02	$1,736.56	$ 2,194.26	$2,162.73	$1,540.05	$2,396.24	$1,714.45	$ 146.35	$ 73.04	$ 146.35	$ 73.04	$ 17.22
l. Maximum (Family Rate)	2,061.76	1,468.36	1,855.56	1,837.90	1,308.86	2,005.34	1,434.76	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	$2,061.76	$1,468.36	$ 1,855.56	$1,837.90	$1,308.86	$2,005.34	$1,434.76	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	500.02	356.14	450.02	472.60	336.54	492.12	352.10	22.78	11.38	22.78	11.38	3.16
o. Imputed Income (m. - n.)	$1,561.74	$1,112.22	$ 1,405.54	$1,365.30	$ 972.32	$1,513.22	$1,082.66	$ 62.76	$ 31.40	$ 62.76	$ 31.40	$ 10.98