New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023
for Employees otherwise electing Single Coverage with Rates Shared 20% Employee/80% Employer

Segal

Domestic Partner Only:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. Preliminary Total	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
c. Maximum (2-Party Rate)	1,636.30	1,134.52	1,472.64	1,461.02	1,013.02	1,585.92	1,104.70	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	155.18	107.60	139.66	153.06	106.12	152.88	106.50	5.16	2.58	5.16	2.58	0.86
f. Imputed Income (d. - e.)	$ 705.22	$ 488.92	$ 634.68	$ 542.70	$ 376.34	$ 668.66	$ 465.76	$ 23.44	$ 11.74	$ 23.44	$ 11.74	$ 5.40

1 Child Only:

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

Domestic Partner + 1 Child:

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

2 Children:

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

Domestic Partner + 2 Children:

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

3 Children:

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

Domestic Partner + 3 Children:

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

4 Children:

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

Domestic Partner + 4 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$ 1,894.15	$ 1,313.40	$ 1,704.71	$ 1,612.77	$ 1,118.21	$ 1,837.52	$ 1,279.99	$ 87.14	$ 43.53	$ 87.14	$ 43.53	$ 13.15
g. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$ 1,894.15	$ 1,313.40	$ 1,704.71	$ 1,612.77	$ 1,118.21	$ 1,837.52	$ 1,279.99	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	265.02	183.76	238.52	250.50	173.66	260.82	181.70	11.38	5.70	11.38	5.70	1.58
j. Imputed Income (h. - i.)	$ 1,629.13	$ 1,129.64	$ 1,466.19	$ 1,362.27	$ 944.55	$ 1,576.70	$ 1,098.29	$ 74.16	$ 37.08	$ 74.16	$ 37.08	$ 11.57

5 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$ 1,292.19	$ 896.09	$ 1,162.96	$ 1,146.26	$ 794.68	$ 1,269.98	$ 884.66	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
g. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$ 1,292.19	$ 896.09	$ 1,162.96	$ 1,146.26	$ 794.68	$ 1,269.98	$ 884.66	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
i. Employee after-tax contribution (Family rate less Single rate)	265.02	183.76	238.52	250.50	173.66	260.82	181.70	11.38	5.70	11.38	5.70	1.58
j. Imputed Income (h. - i.)	$ 1,027.17	$ 712.33	$ 924.44	$ 895.76	$ 621.02	$ 1,009.16	$ 702.96	$ 61.80	$ 30.82	$ 61.80	$ 30.82	$ 7.03

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023
for Employees otherwise electing Single Coverage with Rates Shared 20% Employee/80% Employer

Segal

Domestic Partner + 5 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	$2,152.59	$1,492.61	$ 1,937.30	$1,842.02	$1,277.14	$2,091.52	$1,456.92	$ 101.78	$ 50.84	$ 101.78	$ 50.84	$ 14.87
h. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	$2,152.59	$1,492.61	$ 1,937.30	$1,842.02	$1,277.14	$2,091.52	$1,456.92	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	265.02	183.76	238.52	250.50	173.66	260.82	181.70	11.38	5.70	11.38	5.70	1.58
k. Imputed Income (i. - j.)	$1,887.57	$1,308.85	$ 1,698.78	$1,591.52	$1,103.48	$1,830.70	$1,275.22	$ 74.16	$ 37.08	$ 74.16	$ 37.08	$ 12.56

Domestic Partner + 6 Children:

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

Domestic Partner + 7 or more Children:

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

6 Children:

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

7 Children:

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

8 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	$2,067.50	$1,433.75	$ 1,860.74	$1,834.01	$1,271.49	$2,031.96	$1,415.45	$ 117.08	$ 58.43	$ 117.08	$ 58.43	$ 13.78
j. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	$2,067.50	$1,433.75	$ 1,860.74	$1,834.01	$1,271.49	$2,031.96	$1,415.45	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	265.02	183.76	238.52	250.50	173.66	260.82	181.70	11.38	5.70	11.38	5.70	1.58
m. Imputed Income (k. - l.)	$1,802.48	$1,249.99	$ 1,622.22	$1,583.51	$1,097.83	$1,771.14	$1,233.75	$ 74.16	$ 37.08	$ 74.16	$ 37.08	$ 12.20

9 Children:

	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
j. Preliminary Total	$2,325.94	$1,612.97	$ 2,093.34	$2,063.27	$1,430.43	$2,285.96	$1,592.39	$ 131.72	$ 65.73	$ 131.72	$ 65.73	$ 15.50
k. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
l. Maximum FMV (min of j. and k.)	$2,185.48	$1,515.36	$ 1,966.90	$1,948.18	$1,350.76	$2,125.66	$1,480.68	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	265.02	183.76	238.52	250.50	173.66	260.82	181.70	11.38	5.70	11.38	5.70	1.58
n. Imputed Income (l. - m.)	$1,920.46	$1,331.60	$ 1,728.38	$1,697.68	$1,177.10	$1,864.84	$1,298.98	$ 74.16	$ 37.08	$ 74.16	$ 37.08	$ 12.56

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023
for Employees otherwise electing Single Coverage with Rates Shared 20% Employee/80% Employer

Segal

10 or more Children:	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	$ 2,584.38	$ 1,792.19	$ 2,325.93	$ 2,292.52	$ 1,589.36	$ 2,539.95	$ 1,769.32	$ 146.35	$ 73.04	$ 146.35	$ 73.04	$ 17.22
l. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	$ 2,185.48	$ 1,515.36	$ 1,966.90	$ 1,948.18	$ 1,350.76	$ 2,125.66	$ 1,480.68	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	265.02	183.76	238.52	250.50	173.66	260.82	181.70	11.38	5.70	11.38	5.70	1.58
o. Imputed Income (m. - n.)	$ 1,920.46	$ 1,331.60	$ 1,728.38	$ 1,697.68	$ 1,177.10	$ 1,864.84	$ 1,298.98	$ 74.16	$ 37.08	$ 74.16	$ 37.08	$ 12.56

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023
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	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. Preliminary Total	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
c. Maximum (2-Party Rate)	1,636.30	1,134.52	1,472.64	1,461.02	1,013.02	1,585.92	1,104.70	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	232.76	161.40	209.48	229.58	159.16	229.32	159.72	7.76	3.88	7.76	3.88	1.26
f. Imputed Income (d. - e.)	$ 627.64	$ 435.12	$ 564.86	$ 466.18	$ 323.30	$ 592.22	$ 412.54	$ 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	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. Preliminary Total	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
c. Maximum (2-Party Rate)	1,636.30	1,134.52	1,472.64	1,461.02	1,013.02	1,585.92	1,104.70	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	232.76	161.40	209.48	229.58	159.16	229.32	159.72	7.76	3.88	7.76	3.88	1.26
f. Imputed Income (d. - e.)	$ 25.68	$ 17.82	$ 23.11	$ -	$ -	$ 24.68	$ 17.21	$ 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	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	$1,118.84	$ 775.74	$1,006.93	$ 925.01	$ 641.40	$1,075.54	$ 749.19	$ 43.24	$ 21.62	$ 43.24	$ 21.62	$ 7.98
d. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	$1,118.84	$ 775.74	$1,006.93	$ 925.01	$ 641.40	$1,075.54	$ 749.19	$ 43.24	$ 21.62	$ 43.24	$ 21.62	$ 7.98
f. Employee after-tax contribution (Family rate	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
g. Imputed Income (e. - f.)	$ 721.32	$ 500.10	$ 649.17	$ 549.29	$ 380.92	$ 684.30	$ 476.67	$ 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	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	$ 516.88	$ 358.44	$ 465.19	$ 458.50	$ 317.87	$ 507.99	$ 353.86	$ 29.27	$ 14.61	$ 29.27	$ 14.61	$ 3.44
d. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	$ 516.88	$ 358.44	$ 465.19	$ 458.50	$ 317.87	$ 507.99	$ 353.86	$ 29.27	$ 14.61	$ 29.27	$ 14.61	$ 3.44
f. Employee after-tax contribution (Family rate	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
g. Imputed Income (e. - f.)	$ 119.36	$ 82.80	$ 107.43	$ 82.78	$ 57.39	$ 116.75	$ 81.34	$ 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	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	$1,377.28	$ 954.96	$1,239.53	$1,154.26	$ 800.33	$1,329.53	$ 926.12	$ 57.87	$ 28.93	$ 57.87	$ 28.93	$ 9.70
e. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	$1,377.28	$ 954.96	$1,239.53	$1,154.26	$ 800.33	$1,329.53	$ 926.12	$ 57.87	$ 28.93	$ 57.87	$ 28.93	$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
h. Imputed Income (f. - g.)	$ 979.76	$ 679.32	$ 881.77	$ 778.54	$ 539.85	$ 938.29	$ 653.60	$ 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	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	$ 775.31	$ 537.66	$ 697.78	$ 687.76	$ 476.81	$ 761.99	$ 530.80	$ 43.91	$ 21.91	$ 43.91	$ 21.91	$ 5.17
e. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	$ 775.31	$ 537.66	$ 697.78	$ 687.76	$ 476.81	$ 761.99	$ 530.80	$ 43.91	$ 21.91	$ 43.91	$ 21.91	$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
h. Imputed Income (f. - g.)	$ 377.79	$ 262.02	$ 340.02	$ 312.04	$ 216.33	$ 370.75	$ 258.28	$ 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	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	$1,635.71	$1,134.18	$1,472.12	$1,383.52	$ 959.27	$1,583.53	$1,103.06	$ 72.51	$ 36.23	$ 72.51	$ 36.23	$ 11.43
f. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	$1,635.71	$1,134.18	$1,472.12	$1,383.52	$ 959.27	$1,583.53	$1,103.06	$ 72.51	$ 36.23	$ 72.51	$ 36.23	$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
i. Imputed Income (g. - h.)	$1,238.19	$ 858.54	$1,114.36	$1,007.80	$ 698.79	$1,192.29	$ 830.54	$ 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	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	$1,033.75	$ 716.88	$ 930.37	$ 917.01	$ 635.75	$1,015.98	$ 707.73	$ 58.54	$ 29.21	$ 58.54	$ 29.21	$ 6.89
f. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	$1,033.75	$ 716.88	$ 930.37	$ 917.01	$ 635.75	$1,015.98	$ 707.73	$ 58.54	$ 29.21	$ 58.54	$ 29.21	$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
i. Imputed Income (g. - h.)	$ 636.23	$ 441.24	$ 572.61	$ 541.29	$ 375.27	$ 624.74	$ 435.21	$ 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	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$1,894.15	$1,313.40	$1,704.71	$1,612.77	$1,118.21	$1,837.52	$1,279.99	$ 87.14	$ 43.53	$ 87.14	$ 43.53	$ 13.15
g. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$1,894.15	$1,313.40	$1,704.71	$1,612.77	$1,118.21	$1,837.52	$1,279.99	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
j. Imputed Income (h. - i.)	$1,496.63	$1,037.76	$1,346.95	$1,237.05	$ 857.73	$1,446.28	$1,007.47	$ 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	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$1,292.19	$ 896.09	$1,162.96	$1,146.26	$ 794.68	$1,269.98	$ 884.66	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
g. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$1,292.19	$ 896.09	$1,162.96	$1,146.26	$ 794.68	$1,269.98	$ 884.66	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
i. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
j. Imputed Income (h. - i.)	$ 894.67	$ 620.45	$ 805.20	$ 770.54	$ 534.20	$ 878.74	$ 612.14	$ 56.10	$ 28.00	$ 56.10	$ 28.00	$ 6.25

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023
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	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	$2,152.59	$1,492.61	$1,937.30	$1,842.02	$1,277.14	$2,091.52	$1,456.92	$ 101.78	$ 50.84	$ 101.78	$ 50.84	$ 14.87
h. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	$2,152.59	$1,492.61	$1,937.30	$1,842.02	$1,277.14	$2,091.52	$1,456.92	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
k. Imputed Income (i. - j.)	$1,755.07	$1,216.97	$1,579.54	$1,466.30	$1,016.66	$1,700.28	$1,184.40	$ 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	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	$2,411.03	$1,671.83	$2,169.90	$2,071.27	$1,436.08	$2,345.51	$1,633.85	$ 116.41	$ 58.14	$ 116.41	$ 58.14	$ 16.59
i. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	$2,185.48	$1,515.36	$1,966.90	$1,948.18	$1,350.76	$2,125.66	$1,480.68	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
l. Imputed Income (j. - k.)	$1,787.96	$1,239.72	$1,609.14	$1,572.46	$1,090.28	$1,734.42	$1,208.16	$ 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	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	$2,669.46	$1,851.05	$2,402.49	$2,300.52	$1,595.02	$2,599.51	$1,810.78	$ 131.05	$ 65.44	$ 131.05	$ 65.44	$ 18.32
j. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	$2,185.48	$1,515.36	$1,966.90	$1,948.18	$1,350.76	$2,125.66	$1,480.68	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
m. Imputed Income (k. - l.)	$1,787.96	$1,239.72	$1,609.14	$1,572.46	$1,090.28	$1,734.42	$1,208.16	$ 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	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	$1,550.63	$1,075.31	$1,395.56	$1,375.51	$ 953.62	$1,523.97	$1,061.59	$ 87.81	$ 43.82	$ 87.81	$ 43.82	$ 10.33
h. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	$1,550.63	$1,075.31	$1,395.56	$1,375.51	$ 953.62	$1,523.97	$1,061.59	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
k. Imputed Income (i. - j.)	$1,153.11	$ 799.67	$1,037.80	$ 999.79	$ 693.14	$1,132.73	$ 789.07	$ 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	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	$1,809.06	$1,254.53	$1,628.15	$1,604.76	$1,112.56	$1,777.97	$1,238.52	$ 102.45	$ 51.12	$ 102.45	$ 51.12	$ 12.06
i. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	$1,809.06	$1,254.53	$1,628.15	$1,604.76	$1,112.56	$1,777.97	$1,238.52	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
l. Imputed Income (j. - k.)	$1,411.54	$ 978.89	$1,270.39	$1,229.04	$ 852.08	$1,386.73	$ 966.00	$ 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	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	$2,067.50	$1,433.75	$1,860.74	$1,834.01	$1,271.49	$2,031.96	$1,415.45	$ 117.08	$ 58.43	$ 117.08	$ 58.43	$ 13.78
j. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	$2,067.50	$1,433.75	$1,860.74	$1,834.01	$1,271.49	$2,031.96	$1,415.45	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
m. Imputed Income (k. - l.)	$1,669.98	$1,158.11	$1,502.98	$1,458.29	$1,011.01	$1,640.72	$1,142.93	$ 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	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
j. Preliminary Total	$2,325.94	$1,612.97	$2,093.34	$2,063.27	$1,430.43	$2,285.96	$1,592.39	$ 131.72	$ 65.73	$ 131.72	$ 65.73	$ 15.50
k. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
l. Maximum FMV (min of j. and k.)	$2,185.48	$1,515.36	$1,966.90	$1,948.18	$1,350.76	$2,125.66	$1,480.68	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
n. Imputed Income (l. - m.)	$1,787.96	$1,239.72	$1,609.14	$1,572.46	$1,090.28	$1,734.42	$1,208.16	$ 68.46	$ 34.26	$ 68.46	$ 34.26	$ 11.78

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023
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	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	$2,584.38	$1,792.19	$2,325.93	$2,292.52	$1,589.36	$2,539.95	$1,769.32	$ 146.35	$ 73.04	$ 146.35	$ 73.04	$ 17.22
l. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	$2,185.48	$1,515.36	$1,966.90	$1,948.18	$1,350.76	$2,125.66	$1,480.68	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	397.52	275.64	357.76	375.72	260.48	391.24	272.52	17.08	8.52	17.08	8.52	2.36
o. Imputed Income (m. - n.)	$1,787.96	$1,239.72	$1,609.14	$1,572.46	$1,090.28	$1,734.42	$1,208.16	$ 68.46	$ 34.26	$ 68.46	$ 34.26	$ 11.78

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023
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	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. Preliminary Total	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
c. Maximum (2-Party Rate)	1,636.30	1,134.52	1,472.64	1,461.02	1,013.02	1,585.92	1,104.70	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	310.36	215.20	279.32	306.10	212.22	305.74	212.98	10.34	5.16	10.34	5.16	1.68
f. Imputed Income (d. - e.)	$ 550.04	$ 381.32	$ 495.02	$ 389.66	$ 270.24	$ 515.80	$ 359.28	$ 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	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. Preliminary Total	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
c. Maximum (2-Party Rate)	1,636.30	1,134.52	1,472.64	1,461.02	1,013.02	1,585.92	1,104.70	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	310.36	215.20	279.32	306.10	212.22	305.74	212.98	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	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	$ 1,118.84	$ 775.74	$ 1,006.93	$ 925.01	$ 641.40	$ 1,075.54	$ 749.19	$ 43.24	$ 21.62	$ 43.24	$ 21.62	$ 7.98
d. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	$ 1,118.84	$ 775.74	$ 1,006.93	$ 925.01	$ 641.40	$ 1,075.54	$ 749.19	$ 43.24	$ 21.62	$ 43.24	$ 21.62	$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
g. Imputed Income (e. - f.)	$ 588.82	$ 408.20	$ 529.91	$ 424.05	$ 294.08	$ 553.90	$ 385.83	$ 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	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	$ 516.88	$ 358.44	$ 465.19	$ 458.50	$ 317.87	$ 507.99	$ 353.86	$ 29.27	$ 14.61	$ 29.27	$ 14.61	$ 3.44
d. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	$ 516.88	$ 358.44	$ 465.19	$ 458.50	$ 317.87	$ 507.99	$ 353.86	$ 29.27	$ 14.61	$ 29.27	$ 14.61	$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	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	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	$ 1,377.28	$ 954.96	$ 1,239.53	$ 1,154.26	$ 800.33	$ 1,329.53	$ 926.12	$ 57.87	$ 28.93	$ 57.87	$ 28.93	$ 9.70
e. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	$ 1,377.28	$ 954.96	$ 1,239.53	$ 1,154.26	$ 800.33	$ 1,329.53	$ 926.12	$ 57.87	$ 28.93	$ 57.87	$ 28.93	$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
h. Imputed Income (f. - g.)	$ 847.26	$ 587.42	$ 762.51	$ 653.30	$ 453.01	$ 807.89	$ 562.76	$ 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	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	$ 775.31	$ 537.66	$ 697.78	$ 687.76	$ 476.81	$ 761.99	$ 530.80	$ 43.91	$ 21.91	$ 43.91	$ 21.91	$ 5.17
e. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	$ 775.31	$ 537.66	$ 697.78	$ 687.76	$ 476.81	$ 761.99	$ 530.80	$ 43.91	$ 21.91	$ 43.91	$ 21.91	$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
h. Imputed Income (f. - g.)	$ 245.29	$ 170.12	$ 220.76	$ 186.80	$ 129.49	$ 240.35	$ 167.44	$ 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	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	$ 1,635.71	$ 1,134.18	$ 1,472.12	$ 1,383.52	$ 959.27	$ 1,583.53	$ 1,103.06	$ 72.51	$ 36.23	$ 72.51	$ 36.23	$ 11.43
f. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	$ 1,635.71	$ 1,134.18	$ 1,472.12	$ 1,383.52	$ 959.27	$ 1,583.53	$ 1,103.06	$ 72.51	$ 36.23	$ 72.51	$ 36.23	$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
i. Imputed Income (g. - h.)	$ 1,105.69	$ 766.64	$ 995.10	$ 882.56	$ 611.95	$ 1,061.89	$ 739.70	$ 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	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	$ 1,033.75	$ 716.88	$ 930.37	$ 917.01	$ 635.75	$ 1,015.98	$ 707.73	$ 58.54	$ 29.21	$ 58.54	$ 29.21	$ 6.89
f. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	$ 1,033.75	$ 716.88	$ 930.37	$ 917.01	$ 635.75	$ 1,015.98	$ 707.73	$ 58.54	$ 29.21	$ 58.54	$ 29.21	$ 6.89
h. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
i. Imputed Income (g. - h.)	$ 503.73	$ 349.34	$ 453.35	$ 416.05	$ 288.43	$ 494.34	$ 344.37	$ 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	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$ 1,894.15	$ 1,313.40	$ 1,704.71	$ 1,612.77	$ 1,118.21	$ 1,837.52	$ 1,279.99	$ 87.14	$ 43.53	$ 87.14	$ 43.53	$ 13.15
g. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$ 1,894.15	$ 1,313.40	$ 1,704.71	$ 1,612.77	$ 1,118.21	$ 1,837.52	$ 1,279.99	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
j. Imputed Income (h. - i.)	$ 1,364.13	$ 945.86	$ 1,227.69	$ 1,111.81	$ 770.89	$ 1,315.88	$ 916.63	$ 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	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	$ 1,292.19	$ 896.09	$ 1,162.96	$ 1,146.26	$ 794.68	$ 1,269.98	$ 884.66	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
g. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	$ 1,292.19	$ 896.09	$ 1,162.96	$ 1,146.26	$ 794.68	$ 1,269.98	$ 884.66	$ 73.18	$ 36.52	$ 73.18	$ 36.52	$ 8.61
i. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
j. Imputed Income (h. - i.)	$ 762.17	$ 528.55	$ 685.94	$ 645.30	$ 447.36	$ 748.34	$ 521.30	$ 50.40	$ 25.14	$ 50.40	$ 25.14	$ 5.45

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023
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	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	$2,152.59	$1,492.61	$ 1,937.30	$1,842.02	$1,277.14	$2,091.52	$1,456.92	$ 101.78	$ 50.84	$ 101.78	$ 50.84	$ 14.87
h. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	$2,152.59	$1,492.61	$ 1,937.30	$1,842.02	$1,277.14	$2,091.52	$1,456.92	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
k. Imputed Income (i. - j.)	$1,622.57	$1,125.07	$ 1,460.28	$1,341.06	$ 929.82	$1,569.88	$1,093.56	$ 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	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	$2,411.03	$1,671.83	$ 2,169.90	$2,071.27	$1,436.08	$2,345.51	$1,633.85	$ 116.41	$ 58.14	$ 116.41	$ 58.14	$ 16.59
i. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	$2,185.48	$1,515.36	$ 1,966.90	$1,948.18	$1,350.76	$2,125.66	$1,480.68	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
l. Imputed Income (j. - k.)	$1,655.46	$1,147.82	$ 1,489.88	$1,447.22	$1,003.44	$1,604.02	$1,117.32	$ 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	$ 860.40	$ 596.52	$ 774.34	$ 695.76	$ 482.46	$ 821.54	$ 572.26	$ 28.60	$ 14.32	$ 28.60	$ 14.32	$ 6.26
b. FMV Child 1	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	$2,669.46	$1,851.05	$ 2,402.49	$2,300.52	$1,595.02	$2,599.51	$1,810.78	$ 131.05	$ 65.44	$ 131.05	$ 65.44	$ 18.32
j. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	$2,185.48	$1,515.36	$ 1,966.90	$1,948.18	$1,350.76	$2,125.66	$1,480.68	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
m. Imputed Income (k. - l.)	$1,655.46	$1,147.82	$ 1,489.88	$1,447.22	$1,003.44	$1,604.02	$1,117.32	$ 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	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	$1,550.63	$1,075.31	$ 1,395.56	$1,375.51	$ 953.62	$1,523.97	$1,061.59	$ 87.81	$ 43.82	$ 87.81	$ 43.82	$ 10.33
h. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	$1,550.63	$1,075.31	$ 1,395.56	$1,375.51	$ 953.62	$1,523.97	$1,061.59	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
k. Imputed Income (i. - j.)	$1,020.61	$ 707.77	$ 918.54	$ 874.55	$ 606.30	$1,002.33	$ 698.23	$ 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	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	$1,809.06	$1,254.53	$ 1,628.15	$1,604.76	$1,112.56	$1,777.97	$1,238.52	$ 102.45	$ 51.12	$ 102.45	$ 51.12	$ 12.06
i. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	$1,809.06	$1,254.53	$ 1,628.15	$1,604.76	$1,112.56	$1,777.97	$1,238.52	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
l. Imputed Income (j. - k.)	$1,279.04	$ 886.99	$ 1,151.13	$1,103.80	$ 765.24	$1,256.33	$ 875.16	$ 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	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	$2,067.50	$1,433.75	$ 1,860.74	$1,834.01	$1,271.49	$2,031.96	$1,415.45	$ 117.08	$ 58.43	$ 117.08	$ 58.43	$ 13.78
j. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	$2,067.50	$1,433.75	$ 1,860.74	$1,834.01	$1,271.49	$2,031.96	$1,415.45	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 13.78
l. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
m. Imputed Income (k. - l.)	$1,537.48	$1,066.21	$ 1,383.72	$1,333.05	$ 924.17	$1,510.32	$1,052.09	$ 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	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
j. Preliminary Total	$2,325.94	$1,612.97	$ 2,093.34	$2,063.27	$1,430.43	$2,285.96	$1,592.39	$ 131.72	$ 65.73	$ 131.72	$ 65.73	$ 15.50
k. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
l. Maximum FMV (min of j. and k.)	$2,185.48	$1,515.36	$ 1,966.90	$1,948.18	$1,350.76	$2,125.66	$1,480.68	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
m. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
n. Imputed Income (l. - m.)	$1,655.46	$1,147.82	$ 1,489.88	$1,447.22	$1,003.44	$1,604.02	$1,117.32	$ 62.76	$ 31.40	$ 62.76	$ 31.40	$ 10.98

New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective July 1, 2023
for Employees otherwise electing Single Coverage with Rates Shared 40% Employee/60% Employer

Segal

10 or more Children:	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	$ 258.44	$ 179.22	$ 232.59	$ 229.25	$ 158.94	$ 254.00	$ 176.93	$ 14.64	$ 7.30	$ 14.64	$ 7.30	$ 1.72
b. FMV Child 2	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	258.44	179.22	232.59	229.25	158.94	254.00	176.93	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	$ 2,584.38	$ 1,792.19	$ 2,325.93	$ 2,292.52	$ 1,589.36	$ 2,539.95	$ 1,769.32	$ 146.35	$ 73.04	$ 146.35	$ 73.04	$ 17.22
l. Maximum (Family Rate)	2,185.48	1,515.36	1,966.90	1,948.18	1,350.76	2,125.66	1,480.68	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	$ 2,185.48	$ 1,515.36	$ 1,966.90	$ 1,948.18	$ 1,350.76	$ 2,125.66	$ 1,480.68	$ 85.54	$ 42.78	$ 85.54	$ 42.78	$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	530.02	367.54	477.02	500.96	347.32	521.64	363.36	22.78	11.38	22.78	11.38	3.16
o. Imputed Income (m. - n.)	$ 1,655.46	$ 1,147.82	$ 1,489.88	$ 1,447.22	$ 1,003.44	$ 1,604.02	$ 1,117.32	$ 62.76	$ 31.40	$ 62.76	$ 31.40	$ 10.98