



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective July 1, 2023**



**for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 20% Employee/80% Employer**

Domestic Partner Only:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 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 (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
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 (Family rate less 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
f. Imputed Income (d. - e.)	\$ 750.56	\$ 520.36	\$ 675.48	\$ 598.32	\$ 414.92	\$ 713.60	\$ 497.06	\$ 22.38	\$ 11.20	\$ 22.38	\$ 11.20	\$ 5.54

1 Child Only:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 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 (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
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 (Family rate less 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
f. Imputed Income (d. - e.)	\$ 148.60	\$ 103.06	\$ 133.73	\$ 131.81	\$ 91.40	\$ 146.06	\$ 101.73	\$ 8.42	\$ 4.18	\$ 8.42	\$ 4.18	\$ 1.00

Domestic Partner + 1 Child:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
g. Imputed Income (e. - f.)	\$ 1,009.00	\$ 699.58	\$ 908.07	\$ 827.57	\$ 573.86	\$ 967.60	\$ 673.99	\$ 37.02	\$ 18.50	\$ 37.02	\$ 18.50	\$ 7.26

2 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
g. Imputed Income (e. - f.)	\$ 407.04	\$ 282.28	\$ 366.33	\$ 361.06	\$ 250.33	\$ 400.05	\$ 278.66	\$ 23.05	\$ 11.49	\$ 23.05	\$ 11.49	\$ 2.72

Domestic Partner + 2 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
h. Imputed Income (f. - g.)	\$ 1,267.44	\$ 878.80	\$ 1,140.67	\$ 1,056.82	\$ 732.79	\$ 1,221.59	\$ 850.92	\$ 51.65	\$ 25.81	\$ 51.65	\$ 25.81	\$ 8.98

3 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
h. Imputed Income (f. - g.)	\$ 665.47	\$ 461.50	\$ 598.92	\$ 590.32	\$ 409.27	\$ 654.05	\$ 455.60	\$ 37.69	\$ 18.79	\$ 37.69	\$ 18.79	\$ 4.45

Domestic Partner + 3 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
i. Imputed Income (g. - h.)	\$ 1,525.87	\$ 1,058.02	\$ 1,373.26	\$ 1,286.08	\$ 891.73	\$ 1,475.59	\$ 1,027.86	\$ 66.29	\$ 33.11	\$ 66.29	\$ 33.11	\$ 10.71

4 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
i. Imputed Income (g. - h.)	\$ 923.91	\$ 640.72	\$ 831.51	\$ 819.57	\$ 568.21	\$ 908.04	\$ 632.53	\$ 52.32	\$ 26.09	\$ 52.32	\$ 26.09	\$ 6.17

Domestic Partner + 4 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 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		



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective July 1, 2023**



**for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 20% Employee/80% Employer**

Domestic Partner + 5 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
k. Imputed Income (i. - j.)	\$2,042.75	\$1,416.45	\$1,838.44	\$1,744.58	\$1,209.60	\$1,983.58	\$1,381.72	\$ 79.32	\$ 39.66	\$ 79.32	\$ 39.66	\$ 13.42

Domestic Partner + 6 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
l. Imputed Income (j. - k.)	\$2,075.64	\$1,439.20	\$1,868.04	\$1,850.74	\$1,283.22	\$2,017.72	\$1,405.48	\$ 79.32	\$ 39.66	\$ 79.32	\$ 39.66	\$ 13.42

Domestic Partner + 7 or more Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 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	\$2,869.46	\$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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
m. Imputed Income (k. - l.)	\$2,075.64	\$1,439.20	\$1,868.04	\$1,850.74	\$1,283.22	\$2,017.72	\$1,405.48	\$ 79.32	\$ 39.66	\$ 79.32	\$ 39.66	\$ 13.42

6 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
k. Imputed Income (i. - j.)	\$1,440.79	\$ 999.15	\$1,296.70	\$1,278.07	\$ 886.08	\$1,416.03	\$ 986.39	\$ 79.32	\$ 39.66	\$ 79.32	\$ 39.66	\$ 9.61

7 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
l. Imputed Income (j. - k.)	\$1,699.22	\$1,178.37	\$1,529.29	\$1,507.32	\$1,045.02	\$1,670.03	\$1,163.32	\$ 79.32	\$ 39.66	\$ 79.32	\$ 39.66	\$ 11.34

8 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 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	\$				



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective July 1, 2023**



**for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 20% Employee/80% Employer**

<b>10 or more Children:</b>												
	<b>BCBS High</b>	<b>BCBS Low</b>	<b>BCBS EPO</b>	<b>Pres High</b>	<b>Pres Low</b>	<b>Cigna High</b>	<b>Cigna Low</b>	<b>Delta High</b>	<b>Delta Low</b>	<b>UCCI High</b>	<b>UCCI Low</b>	<b>Vision</b>
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 2-Party rate)	109.84	76.16	98.86	97.44	67.54	107.94	75.20	6.22	3.12	6.22	3.12	0.72
<b>o. Imputed Income (m. - n.)</b>	<b>\$ 2,075.64</b>	<b>\$ 1,439.20</b>	<b>\$ 1,868.04</b>	<b>\$ 1,850.74</b>	<b>\$ 1,283.22</b>	<b>\$ 2,017.72</b>	<b>\$ 1,405.48</b>	<b>\$ 79.32</b>	<b>\$ 39.66</b>	<b>\$ 79.32</b>	<b>\$ 39.66</b>	<b>\$ 13.42</b>



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective July 1, 2023**



**for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 30% Employee/70% Employer**

Domestic Partner Only:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 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 (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
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 (Family rate less 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
f. Imputed Income (d. - e.)	\$ 695.64	\$ 482.28	\$ 626.06	\$ 549.62	\$ 381.14	\$ 659.62	\$ 459.46	\$ 19.28	\$ 9.68	\$ 19.28	\$ 9.68	\$ 5.16

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 (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
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 (Family rate less 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
f. Imputed Income (d. - e.)	\$ 93.68	\$ 64.98	\$ 84.31	\$ 83.11	\$ 57.62	\$ 92.08	\$ 64.13	\$ 5.32	\$ 2.66	\$ 5.32	\$ 2.66	\$ 0.62

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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
g. Imputed Income (e. - f.)	\$ 954.08	\$ 661.50	\$ 858.65	\$ 778.87	\$ 540.08	\$ 913.62	\$ 636.39	\$ 33.92	\$ 16.98	\$ 33.92	\$ 16.98	\$ 6.88

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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
g. Imputed Income (e. - f.)	\$ 352.12	\$ 244.20	\$ 316.91	\$ 312.36	\$ 216.55	\$ 346.07	\$ 241.06	\$ 19.95	\$ 9.97	\$ 19.95	\$ 9.97	\$ 2.34

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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
h. Imputed Income (f. - g.)	\$ 1,212.52	\$ 840.72	\$ 1,091.25	\$ 1,008.12	\$ 699.01	\$ 1,167.61	\$ 813.32	\$ 48.55	\$ 24.29	\$ 48.55	\$ 24.29	\$ 8.60

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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
h. Imputed Income (f. - g.)	\$ 610.55	\$ 423.42	\$ 549.50	\$ 541.62	\$ 375.49	\$ 600.07	\$ 418.00	\$ 34.59	\$ 17.27	\$ 34.59	\$ 17.27	\$ 4.07

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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
i. Imputed Income (g. - h.)	\$ 1,470.95	\$ 1,019.94	\$ 1,323.84	\$ 1,237.38	\$ 857.95	\$ 1,421.61	\$ 990.26	\$ 63.19	\$ 31.59	\$ 63.19	\$ 31.59	\$ 10.33

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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
i. Imputed Income (g. - h.)	\$ 868.99	\$ 602.64	\$ 782.09	\$ 770.87	\$ 534.43	\$ 854.06	\$ 594.93	\$ 49.22	\$ 24.57	\$ 49.22	\$ 24.57	\$ 5.79

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				



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective July 1, 2023**



**for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 30% Employee/70% Employer**

Domestic Partner + 5 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
k. Imputed Income (i. - j.)	\$1,987.83	\$1,378.37	\$1,789.02	\$1,695.88	\$1,175.82	\$1,929.60	\$1,344.12	\$ 76.22	\$ 38.14	\$ 76.22	\$ 38.14	\$ 13.04

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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
l. Imputed Income (j. - k.)	\$2,020.72	\$1,401.12	\$1,818.62	\$1,802.04	\$1,249.44	\$1,963.74	\$1,367.88	\$ 76.22	\$ 38.14	\$ 76.22	\$ 38.14	\$ 13.04

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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
m. Imputed Income (k. - l.)	\$2,020.72	\$1,401.12	\$1,818.62	\$1,802.04	\$1,249.44	\$1,963.74	\$1,367.88	\$ 76.22	\$ 38.14	\$ 76.22	\$ 38.14	\$ 13.04

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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
k. Imputed Income (i. - j.)	\$1,385.87	\$ 961.07	\$1,247.28	\$1,229.37	\$ 852.30	\$1,362.05	\$ 948.79	\$ 76.22	\$ 38.14	\$ 76.22	\$ 38.14	\$ 9.23

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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
l. Imputed Income (j. - k.)	\$1,644.30	\$1,140.29	\$1,479.87	\$1,458.62	\$1,011.24	\$1,616.05	\$1,125.72	\$ 76.22	\$ 38.14	\$ 76.22	\$ 38.14	\$ 10.96

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	\$2,0						



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective July 1, 2023**



**for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 30% Employee/70% Employer**

<b>10 or more Children:</b>												
	<b>BCBS High</b>	<b>BCBS Low</b>	<b>BCBS EPO</b>	<b>Pres High</b>	<b>Pres Low</b>	<b>Cigna High</b>	<b>Cigna Low</b>	<b>Delta High</b>	<b>Delta Low</b>	<b>UCCI High</b>	<b>UCCI Low</b>	<b>Vision</b>
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 2-Party rate)	164.76	114.24	148.28	146.14	101.32	161.92	112.80	9.32	4.64	9.32	4.64	1.10
<b>o. Imputed Income (m. - n.)</b>	<b>\$ 2,020.72</b>	<b>\$ 1,401.12</b>	<b>\$ 1,818.62</b>	<b>\$ 1,802.04</b>	<b>\$ 1,249.44</b>	<b>\$ 1,963.74</b>	<b>\$ 1,367.88</b>	<b>\$ 76.22</b>	<b>\$ 38.14</b>	<b>\$ 76.22</b>	<b>\$ 38.14</b>	<b>\$ 13.04</b>



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective July 1, 2023**



**for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 40% Employee/60% Employer**

Domestic Partner Only:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 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 (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
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 (Family rate less 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
f. Imputed Income (d. - e.)	\$ 640.74	\$ 444.18	\$ 576.64	\$ 500.90	\$ 347.36	\$ 605.64	\$ 421.88	\$ 16.16	\$ 8.10	\$ 16.16	\$ 8.10	\$ 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	\$ 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 (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
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 (Family rate less 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
f. Imputed Income (d. - e.)	\$ 38.78	\$ 26.88	\$ 34.89	\$ 34.39	\$ 23.84	\$ 38.10	\$ 26.55	\$ 2.20	\$ 1.08	\$ 2.20	\$ 1.08	\$ 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	\$ 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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
g. Imputed Income (e. - f.)	\$ 899.18	\$ 623.40	\$ 809.23	\$ 730.15	\$ 506.30	\$ 859.64	\$ 598.81	\$ 30.80	\$ 15.40	\$ 30.80	\$ 15.40	\$ 6.50

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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
g. Imputed Income (e. - f.)	\$ 297.22	\$ 206.10	\$ 267.49	\$ 263.64	\$ 182.77	\$ 292.09	\$ 203.48	\$ 16.83	\$ 8.39	\$ 16.83	\$ 8.39	\$ 1.96

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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
h. Imputed Income (f. - g.)	\$ 1,157.62	\$ 802.62	\$ 1,041.83	\$ 959.40	\$ 665.23	\$ 1,113.63	\$ 775.74	\$ 45.43	\$ 22.71	\$ 45.43	\$ 22.71	\$ 8.22

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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
h. Imputed Income (f. - g.)	\$ 555.65	\$ 385.32	\$ 500.08	\$ 492.90	\$ 341.71	\$ 546.09	\$ 380.42	\$ 31.47	\$ 15.69	\$ 31.47	\$ 15.69	\$ 3.69

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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
i. Imputed Income (g. - h.)	\$ 1,416.05	\$ 981.84	\$ 1,274.42	\$ 1,188.66	\$ 824.17	\$ 1,367.63	\$ 952.68	\$ 60.07	\$ 30.01	\$ 60.07	\$ 30.01	\$ 9.95

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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
i. Imputed Income (g. - h.)	\$ 814.09	\$ 564.54	\$ 732.67	\$ 722.15	\$ 500.65	\$ 800.08	\$ 557.35	\$ 46.10	\$ 22.99	\$ 46.10	\$ 22.99	\$ 5.41

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					



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective July 1, 2023**



**for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 40% Employee/60% Employer**

Domestic Partner + 5 Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Domestic Partner	\$ 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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
k. Imputed Income (i. - j.)	\$1,932.93	\$1,340.27	\$1,739.60	\$1,647.16	\$1,142.04	\$1,875.62	\$1,306.54	\$ 73.10	\$ 36.56	\$ 73.10	\$ 36.56	\$ 12.66

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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
k. Imputed Income (i. - j.)	\$1,330.97	\$ 922.97	\$1,197.86	\$1,180.65	\$ 818.52	\$1,308.07	\$ 911.21	\$ 73.10	\$ 36.56	\$ 73.10	\$ 36.56	\$ 8.85

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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
l. Imputed Income (j. - k.)	\$1,965.82	\$1,363.02	\$1,769.20	\$1,753.32	\$1,215.66	\$1,909.76	\$1,330.30	\$ 73.10	\$ 36.56	\$ 73.10	\$ 36.56	\$ 12.66

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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
l. Imputed Income (j. - k.)	\$1,589.40	\$1,102.19	\$1,430.45	\$1,409.90	\$ 977.46	\$1,562.07	\$1,088.14	\$ 73.10	\$ 36.56	\$ 73.10	\$ 36.56	\$ 10.58

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	\$2,869.46	\$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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
m. Imputed Income (k. - l.)	\$1,965.82	\$1,363.02	\$1,769.20	\$1,753.32	\$1,215.66	\$1,909.76	\$1,330.30	\$ 73.10	\$ 36.56	\$ 73.10	\$ 36.56	\$ 12.66

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							



**New Mexico Public Schools Insurance Authority  
Fair Market Value of Domestic Partner Benefits  
Effective July 1, 2023**



**for Employees otherwise electing Two-Party Coverage for a Tax Qualified Dependent with Rates Shared 40% Employee/60% Employer**

<b>10 or more Children:</b>												
	<b>BCBS High</b>	<b>BCBS Low</b>	<b>BCBS EPO</b>	<b>Pres High</b>	<b>Pres Low</b>	<b>Cigna High</b>	<b>Cigna Low</b>	<b>Delta High</b>	<b>Delta Low</b>	<b>UCCI High</b>	<b>UCCI Low</b>	<b>Vision</b>
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 2-Party rate)	219.66	152.34	197.70	194.86	135.10	215.90	150.38	12.44	6.22	12.44	6.22	1.48
<b>o. Imputed Income (m. - n.)</b>	<b>\$ 1,965.82</b>	<b>\$ 1,363.02</b>	<b>\$ 1,769.20</b>	<b>\$ 1,753.32</b>	<b>\$ 1,215.66</b>	<b>\$ 1,909.76</b>	<b>\$ 1,330.30</b>	<b>\$ 73.10</b>	<b>\$ 36.56</b>	<b>\$ 73.10</b>	<b>\$ 36.56</b>	<b>\$ 12.66</b>