



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



for Employees at any Salary level otherwise electing Family Coverage for Tax Qualified Dependents

Table for Domestic Partner + 5 Children. Columns: BCBS High, BCBS Low, BCBS EPO, Pres High, Pres Low, Cigna High, Cigna Low, Delta High, Delta Low, UCCI High, UCCI Low, Vision. Rows include FMV Domestic Partner, Preliminary Total, Maximum (Family Rate), and Imputed Income (i. - j.).

Table for 6 Children. Columns: BCBS High, BCBS Low, BCBS EPO, Pres High, Pres Low, Cigna High, Cigna Low, Delta High, Delta Low, UCCI High, UCCI Low, Vision. Rows include FMV Child 1-6, Preliminary Total, Maximum (Family Rate), and Imputed Income (i. - j.).

Table for Domestic Partner + 6 Children. Columns: BCBS High, BCBS Low, BCBS EPO, Pres High, Pres Low, Cigna High, Cigna Low, Delta High, Delta Low, UCCI High, UCCI Low, Vision. Rows include FMV Domestic Partner, Preliminary Total, Maximum (Family Rate), and Imputed Income (j. - k.).

Table for 7 Children. Columns: BCBS High, BCBS Low, BCBS EPO, Pres High, Pres Low, Cigna High, Cigna Low, Delta High, Delta Low, UCCI High, UCCI Low, Vision. Rows include FMV Child 1-7, Preliminary Total, Maximum (Family Rate), and Imputed Income (j. - k.).

Table for Domestic Partner + 7 or more Children. Columns: BCBS High, BCBS Low, BCBS EPO, Pres High, Pres Low, Cigna High, Cigna Low, Delta High, Delta Low, UCCI High, UCCI Low, Vision. Rows include FMV Domestic Partner, Preliminary Total, Maximum (Family Rate), and Imputed Income (k. - l.).

Table for 8 Children. Columns: BCBS High, BCBS Low, BCBS EPO, Pres High, Pres Low, Cigna High, Cigna Low, Delta High, Delta Low, UCCI High, UCCI Low, Vision. Rows include FMV Child 1-8, Preliminary Total, Maximum (Family Rate), and Imputed Income (k. - l.).

Table for 9 Children. Columns: BCBS High, BCBS Low, BCBS EPO, Pres High, Pres Low, Cigna High, Cigna Low, Delta High, Delta Low, UCCI High, UCCI Low, Vision. Rows include FMV Child 1-9, Preliminary Total, Maximum (Family Rate), and Imputed Income (l. - m.).



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| 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 Family rate) | - | - | - | - | - | - | - | - | - | - | - | - |
| o. Imputed Income (m. - n.) | \$ 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 |