



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



for Employees otherwise electing Single Coverage 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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. Preliminary Total	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
c. Maximum (2-Party Rate)	1,754.78	1,216.66	1,579.26	1,566.80	1,086.36	1,770.74	1,184.68	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	166.42	115.38	149.76	164.14	113.78	163.94	114.20	5.16	2.58	5.16	2.58	0.86
f. Imputed Income (d. - e.)	\$ 756.28	\$ 524.34	\$ 680.64	\$ 582.00	\$ 403.62	\$ 717.08	\$ 499.50	\$ 23.44	\$ 11.74	\$ 23.44	\$ 11.74	\$ 5.40

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	\$ 1,199.85	\$ 831.92	\$ 1,079.83	\$ 991.99	\$ 687.85	\$ 1,153.41	\$ 803.44	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98
d. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 1,199.85	\$ 831.92	\$ 1,079.83	\$ 991.99	\$ 687.85	\$ 1,153.41	\$ 803.44	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	284.20	197.08	255.78	268.62	186.22	279.70	194.84	11.38	5.70	11.38	5.70	1.58
g. Imputed Income (e. - f.)	\$ 915.65	\$ 634.84	\$ 824.05	\$ 723.37	\$ 501.63	\$ 873.71	\$ 608.60	\$ 31.86	\$ 15.92	\$ 31.86	\$ 15.92	\$ 6.40

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	\$ 1,477.00	\$ 1,024.12	\$ 1,329.26	\$ 1,237.85	\$ 858.29	\$ 1,425.79	\$ 993.18	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70
e. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,477.00	\$ 1,024.12	\$ 1,329.26	\$ 1,237.85	\$ 858.29	\$ 1,425.79	\$ 993.18	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	284.20	197.08	255.78	268.62	186.22	279.70	194.84	11.38	5.70	11.38	5.70	1.58
h. Imputed Income (f. - g.)	\$ 1,192.80	\$ 827.04	\$ 1,073.48	\$ 969.23	\$ 672.07	\$ 1,146.09	\$ 798.34	\$ 46.49	\$ 23.23	\$ 46.49	\$ 23.23	\$ 8.12

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	\$ 1,754.14	\$ 1,216.31	\$ 1,578.69	\$ 1,483.70	\$ 1,028.74	\$ 1,698.18	\$ 1,182.92	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43
f. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,754.14	\$ 1,216.31	\$ 1,578.69	\$ 1,483.70	\$ 1,028.74	\$ 1,698.18	\$ 1,182.92	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	284.20	197.08	255.78	268.62	186.22	279.70	194.84	11.38	5.70	11.38	5.70	1.58
i. Imputed Income (g. - h.)	\$ 1,469.94	\$ 1,019.23	\$ 1,322.91	\$ 1,215.08	\$ 842.52	\$ 1,418.48	\$ 988.08	\$ 61.13	\$ 30.53	\$ 61.13	\$ 30.53	\$ 9.85

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	\$ 2,031.29	\$ 1,408.51	\$ 1,828.12	\$ 1,729.56	\$ 1,199.19	\$ 1,970.56	\$ 1,372.66	\$ 87.14	\$ 43.53	\$ 87.14	\$ 43.53	\$ 13.15
g. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	\$ 2,031.29	\$ 1,408.51	\$ 1,828.12	\$ 1,729.56	\$ 1,199.19	\$ 1,970.56	\$ 1,372.66	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	284.20	197.08	255.78	268.62	186.22	279.70	194.84	11.38	5.70	11.38	5.70	1.58
j. Imputed Income (h. - i.)	\$ 1,747.09	\$ 1,211.43	\$ 1,572.34	\$ 1,460.94	\$ 1,012.97	\$ 1,690.86	\$ 1,177.82	\$ 74.16	\$ 37.08	\$ 74.16	\$ 37.08	\$ 11.57

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. Preliminary Total	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
c. Maximum (2-Party Rate)	1,754.78	1,216.66	1,579.26	1,566.80	1,086.36	1,770.74	1,184.68	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	166.42	115.38	149.76	164.14	113.78	163.94	114.20	5.16	2.58	5.16	2.58	0.86
f. Imputed Income (d. - e.)	\$ 110.73	\$ 76.82	\$ 99.67	\$ 81.71	\$ 56.67	\$ 108.45	\$ 75.54	\$ 9.48	\$ 4.72	\$ 9.48	\$ 4.72	\$ 0.86

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	\$ 554.30	\$ 384.40	\$ 498.86	\$ 491.71	\$ 340.89	\$ 544.77	\$ 379.48	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44
d. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 554.30	\$ 384.40	\$ 498.86	\$ 491.71	\$ 340.89	\$ 544.77	\$ 379.48	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	284.20	197.08	255.78	268.62	186.22	279.70	194.84	11.38	5.70	11.38	5.70	1.58
g. Imputed Income (e. - f.)	\$ 270.10	\$ 187.32	\$ 243.08	\$ 223.09	\$ 154.67	\$ 265.07	\$ 184.64	\$ 17.89	\$ 8.91	\$ 17.89	\$ 8.91	\$ 1.86

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	\$ 831.44	\$ 576.59	\$ 748.29	\$ 737.56	\$ 511.34	\$ 817.16	\$ 569.22	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17
e. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 831.44	\$ 576.59	\$ 748.29	\$ 737.56	\$ 511.34	\$ 817.16	\$ 569.22	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	284.20	197.08	255.78	268.62	186.22	279.70	194.84	11.38	5.70	11.38	5.70	1.58
h. Imputed Income (f. - g.)	\$ 547.24	\$ 379.51	\$ 492.51	\$ 468.94	\$ 325.12	\$ 537.46	\$ 374.36	\$ 32.53	\$ 16.21	\$ 32.53	\$ 16.21	\$ 3.59

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	2						



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



for Employees otherwise electing Single Coverage 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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$2,308.44	\$1,600.71	\$2,077.55	\$1,975.41	\$1,369.64	\$2,242.95	\$1,562.41	\$101.78	\$50.84	\$101.78	\$50.84	\$14.87
h. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$2,308.44	\$1,600.71	\$2,077.55	\$1,975.41	\$1,369.64	\$2,242.95	\$1,562.41	\$85.54	\$42.78	\$85.54	\$42.78	\$14.14
j. Employee after-tax contribution (Family rate less Single rate)	284.20	197.08	255.78	268.62	186.22	279.70	194.84	11.38	5.70	11.38	5.70	1.58
k. Imputed Income (i. - j.)	\$2,024.24	\$1,403.63	\$1,821.77	\$1,706.79	\$1,183.42	\$1,963.25	\$1,367.57	\$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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$1,662.89	\$1,153.19	\$1,496.58	\$1,475.12	\$1,022.68	\$1,634.32	\$1,138.45	\$87.81	\$43.82	\$87.81	\$43.82	\$10.33
h. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$1,662.89	\$1,153.19	\$1,496.58	\$1,475.12	\$1,022.68	\$1,634.32	\$1,138.45	\$85.54	\$42.78	\$85.54	\$42.78	\$10.33
j. Employee after-tax contribution (Family rate less Single rate)	284.20	197.08	255.78	268.62	186.22	279.70	194.84	11.38	5.70	11.38	5.70	1.58
k. Imputed Income (i. - j.)	\$1,378.69	\$956.11	\$1,240.80	\$1,206.50	\$836.46	\$1,354.62	\$943.61	\$74.16	\$37.08	\$74.16	\$37.08	\$8.75

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$2,585.59	\$1,792.91	\$2,326.98	\$2,221.26	\$1,540.08	\$2,515.34	\$1,752.15	\$116.41	\$58.14	\$116.41	\$58.14	\$16.59
i. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$2,343.72	\$1,625.08	\$2,109.30	\$2,089.24	\$1,448.56	\$2,279.56	\$1,587.88	\$85.54	\$42.78	\$85.54	\$42.78	\$14.14
k. Employee after-tax contribution (Family rate less Single rate)	284.20	197.08	255.78	268.62	186.22	279.70	194.84	11.38	5.70	11.38	5.70	1.58
l. Imputed Income (j. - k.)	\$2,059.52	\$1,428.00	\$1,853.52	\$1,820.62	\$1,262.34	\$1,999.86	\$1,393.04	\$74.16	\$37.08	\$74.16	\$37.08	\$12.56

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$1,940.04	\$1,345.38	\$1,746.01	\$1,720.98	\$1,193.13	\$1,906.70	\$1,328.19	\$102.45	\$51.12	\$102.45	\$51.12	\$12.06
i. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$1,940.04	\$1,345.38	\$1,746.01	\$1,720.98	\$1,193.13	\$1,906.70	\$1,328.19	\$85.54	\$42.78	\$85.54	\$42.78	\$12.06
k. Employee after-tax contribution (Family rate less Single rate)	284.20	197.08	255.78	268.62	186.22	279.70	194.84	11.38	5.70	11.38	5.70	1.58
l. Imputed Income (j. - k.)	\$1,655.84	\$1,148.30	\$1,490.23	\$1,452.36	\$1,006.91	\$1,627.00	\$1,133.35	\$74.16	\$37.08	\$74.16	\$37.08	\$10.48

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
h. FMV Child 7	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	\$2,862.74	\$1,985.10	\$2,576.41	\$2,467.12	\$1,710.53	\$2,787.72	\$1,941.89	\$131.05	\$65.44	\$131.05	\$65.44	\$18.32
j. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$2,343.72	\$1,625.08	\$2,109.30	\$2,089.24	\$1,448.56	\$2,279.56	\$1,587.88	\$85.54	\$42.78	\$85.54	\$42.78	\$14.14
l. Employee after-tax contribution (Family rate less Single rate)	284.20	197.08	255.78	268.62	186.22	279.70	194.84	11.38	5.70	11.38	5.70	1.58
m. Imputed Income (k. - l.)	\$2,059.52	\$1,428.00	\$1,853.52	\$1,820.62	\$1,262.34	\$1,999.86	\$1,393.04	\$74.16	\$37.08	\$74.16	\$37.08	\$12.56

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	\$2,217.19	\$1,537.58	\$1,995.44	\$1,966.83	\$1,363.58	\$2,179.09	\$1,517.93	\$117.08	\$58.43	\$117.08	\$58.43	\$13.78



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



for Employees otherwise electing Single Coverage with Rates Shared 20% Employee/80% Employer

10 or more Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	\$2,771.48	\$ 1,921.98	\$ 2,494.31	\$ 2,458.54	\$ 1,704.47	\$ 2,723.86	\$ 1,897.41	\$ 146.35	\$ 73.04	\$ 146.35	\$ 73.04	\$ 17.22
l. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	\$ 2,343.72	\$ 1,625.08	\$ 2,109.30	\$ 2,089.24	\$ 1,448.56	\$ 2,279.56	\$ 1,587.88	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	284.20	197.08	255.78	268.62	186.22	279.70	194.84	11.38	5.70	11.38	5.70	1.58
o. Imputed Income (m. - n.)	\$ 2,059.52	\$ 1,428.00	\$ 1,853.52	\$ 1,820.62	\$ 1,262.34	\$ 1,999.86	\$ 1,393.04	\$ 74.16	\$ 37.08	\$ 74.16	\$ 37.08	\$ 12.56



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



for Employees otherwise electing Single Coverage 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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. Preliminary Total	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
c. Maximum (2-Party Rate)	1,754.78	1,216.66	1,579.26	1,566.80	1,086.36	1,700.74	1,184.68	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	249.62	173.08	224.66	246.20	170.68	245.92	171.30	7.76	3.88	7.76	3.88	1.26
f. Imputed Income (d. - e.)	\$ 673.08	\$ 466.64	\$ 605.74	\$ 499.94	\$ 346.72	\$ 635.10	\$ 442.40	\$ 20.84	\$ 10.44	\$ 20.84	\$ 10.44	\$ 5.00

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	\$ 1,199.85	\$ 831.92	\$ 1,079.83	\$ 991.99	\$ 687.85	\$ 1,153.41	\$ 803.44	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98
d. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 1,199.85	\$ 831.92	\$ 1,079.83	\$ 991.99	\$ 687.85	\$ 1,153.41	\$ 803.44	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	426.32	295.60	383.66	402.92	279.34	419.56	292.26	17.08	8.52	17.08	8.52	2.36
g. Imputed Income (e. - f.)	\$ 773.53	\$ 536.32	\$ 696.17	\$ 589.07	\$ 408.51	\$ 733.85	\$ 511.18	\$ 26.16	\$ 13.10	\$ 26.16	\$ 13.10	\$ 5.62

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	\$ 1,477.00	\$ 1,024.12	\$ 1,329.26	\$ 1,237.85	\$ 858.29	\$ 1,425.79	\$ 993.18	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70
e. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,477.00	\$ 1,024.12	\$ 1,329.26	\$ 1,237.85	\$ 858.29	\$ 1,425.79	\$ 993.18	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	426.32	295.60	383.66	402.92	279.34	419.56	292.26	17.08	8.52	17.08	8.52	2.36
h. Imputed Income (f. - g.)	\$ 1,050.68	\$ 728.52	\$ 945.60	\$ 834.93	\$ 578.95	\$ 1,006.23	\$ 700.92	\$ 40.79	\$ 20.41	\$ 40.79	\$ 20.41	\$ 7.34

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	\$ 1,754.14	\$ 1,216.31	\$ 1,578.69	\$ 1,483.70	\$ 1,028.74	\$ 1,698.18	\$ 1,182.92	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43
f. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,754.14	\$ 1,216.31	\$ 1,578.69	\$ 1,483.70	\$ 1,028.74	\$ 1,698.18	\$ 1,182.92	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	426.32	295.60	383.66	402.92	279.34	419.56	292.26	17.08	8.52	17.08	8.52	2.36
i. Imputed Income (g. - h.)	\$ 1,327.82	\$ 920.71	\$ 1,195.03	\$ 1,080.78	\$ 749.40	\$ 1,278.62	\$ 890.66	\$ 55.43	\$ 27.71	\$ 55.43	\$ 27.71	\$ 9.07

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	\$ 2,031.29	\$ 1,408.51	\$ 1,828.12	\$ 1,729.56	\$ 1,199.19	\$ 1,970.56	\$ 1,372.66	\$ 87.14	\$ 43.53	\$ 87.14	\$ 43.53	\$ 13.15
g. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	\$ 2,031.29	\$ 1,408.51	\$ 1,828.12	\$ 1,729.56	\$ 1,199.19	\$ 1,970.56	\$ 1,372.66	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	426.32	295.60	383.66	402.92	279.34	419.56	292.26	17.08	8.52	17.08	8.52	2.36
j. Imputed Income (h. - i.)	\$ 1,604.97	\$ 1,112.91	\$ 1,444.46	\$ 1,326.64	\$ 919.85	\$ 1,551.00	\$ 1,080.40	\$ 68.46	\$ 34.26	\$ 68.46	\$ 34.26	\$ 10.79

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. Preliminary Total	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
c. Maximum (2-Party Rate)	1,754.78	1,216.66	1,579.26	1,566.80	1,086.36	1,700.74	1,184.68	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	249.62	173.08	224.66	246.20	170.68	245.92	171.30	7.76	3.88	7.76	3.88	1.26
f. Imputed Income (d. - e.)	\$ 27.53	\$ 19.12	\$ 24.77	\$ -	\$ -	\$ 26.47	\$ 18.44	\$ 6.88	\$ 3.42	\$ 6.88	\$ 3.42	\$ 0.46

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	\$ 554.30	\$ 384.40	\$ 498.86	\$ 491.71	\$ 340.89	\$ 544.77	\$ 379.48	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44
d. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 554.30	\$ 384.40	\$ 498.86	\$ 491.71	\$ 340.89	\$ 544.77	\$ 379.48	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	426.32	295.60	383.66	402.92	279.34	419.56	292.26	17.08	8.52	17.08	8.52	2.36
g. Imputed Income (e. - f.)	\$ 127.98	\$ 88.80	\$ 115.20	\$ 88.79	\$ 61.55	\$ 125.21	\$ 87.22	\$ 12.19	\$ 6.09	\$ 12.19	\$ 6.09	\$ 2.08

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	\$ 831.44	\$ 576.59	\$ 748.29	\$ 737.56	\$ 511.34	\$ 817.16	\$ 569.22	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17
e. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 831.44	\$ 576.59	\$ 748.29	\$ 737.56	\$ 511.34	\$ 817.16	\$ 569.22	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	426.32	295.60	383.66	402.92	279.34	419.56	292.26	17.08	8.52	17.08	8.52	2.36
h. Imputed Income (f. - g.)	\$ 405.12	\$ 280.99	\$ 364.63	\$ 334.64	\$ 232.00	\$ 397.60	\$ 276.96	\$ 26.83	\$ 13.39	\$ 26.83	\$ 13.39	\$ 2.81

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74					



New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2023
for Employees otherwise electing Single Coverage 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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$2,308.44	\$1,600.71	\$2,077.55	\$1,975.41	\$1,369.64	\$2,242.95	\$1,562.41	\$ 101.78	\$ 50.84	\$ 101.78	\$ 50.84	\$ 14.87
h. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$2,308.44	\$1,600.71	\$2,077.55	\$1,975.41	\$1,369.64	\$2,242.95	\$1,562.41	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
j. Employee after-tax contribution (Family rate less Single rate)	426.32	295.60	383.66	402.92	279.34	419.56	292.26	17.08	8.52	17.08	8.52	2.36
k. Imputed Income (l. - j.)	\$1,882.12	\$1,305.11	\$1,693.89	\$1,572.49	\$1,090.30	\$1,823.39	\$1,270.15	\$ 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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$1,662.89	\$1,153.19	\$1,496.58	\$1,475.12	\$1,022.68	\$1,634.32	\$1,138.45	\$ 87.81	\$ 43.82	\$ 87.81	\$ 43.82	\$ 10.33
h. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$1,662.89	\$1,153.19	\$1,496.58	\$1,475.12	\$1,022.68	\$1,634.32	\$1,138.45	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 10.33
j. Employee after-tax contribution (Family rate less Single rate)	426.32	295.60	383.66	402.92	279.34	419.56	292.26	17.08	8.52	17.08	8.52	2.36
k. Imputed Income (l. - j.)	\$1,236.57	\$ 857.59	\$1,112.92	\$1,072.20	\$ 743.34	\$1,214.76	\$ 846.19	\$ 68.46	\$ 34.26	\$ 68.46	\$ 34.26	\$ 7.97

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$2,585.59	\$1,792.91	\$2,326.98	\$2,221.26	\$1,540.08	\$2,515.34	\$1,752.15	\$ 116.41	\$ 58.14	\$ 116.41	\$ 58.14	\$ 16.59
i. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$2,343.72	\$1,625.08	\$2,109.30	\$2,089.24	\$1,448.56	\$2,279.56	\$1,587.88	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
k. Employee after-tax contribution (Family rate less Single rate)	426.32	295.60	383.66	402.92	279.34	419.56	292.26	17.08	8.52	17.08	8.52	2.36
l. Imputed Income (j. - k.)	\$1,917.40	\$1,329.48	\$1,725.64	\$1,686.32	\$1,169.22	\$1,860.00	\$1,295.62	\$ 68.46	\$ 34.26	\$ 68.46	\$ 34.26	\$ 11.78

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$1,940.04	\$1,345.38	\$1,746.01	\$1,720.98	\$1,193.13	\$1,906.70	\$1,328.19	\$ 102.45	\$ 51.12	\$ 102.45	\$ 51.12	\$ 12.06
i. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$1,940.04	\$1,345.38	\$1,746.01	\$1,720.98	\$1,193.13	\$1,906.70	\$1,328.19	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 12.06
k. Employee after-tax contribution (Family rate less Single rate)	426.32	295.60	383.66	402.92	279.34	419.56	292.26	17.08	8.52	17.08	8.52	2.36
l. Imputed Income (j. - k.)	\$1,513.72	\$1,049.78	\$1,362.35	\$1,318.06	\$ 913.79	\$1,487.14	\$1,035.93	\$ 68.46	\$ 34.26	\$ 68.46	\$ 34.26	\$ 9.70

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
h. FMV Child 7	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	\$2,862.74	\$1,985.10	\$2,576.41	\$2,467.12	\$1,710.53	\$2,787.72	\$1,941.89	\$ 131.05	\$ 65.44	\$ 131.05	\$ 65.44	\$ 18.32
j. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$2,343.72	\$1,625.08	\$2,109.30	\$2,089.24	\$1,448.56	\$2,279.56	\$1,587.88	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
l. Employee after-tax contribution (Family rate less Single rate)	426.32	295.60	383.66	402.92	279.34	419.56	292.26	17.08	8.52	17.08	8.52	2.36
m. Imputed Income (k. - l.)	\$1,917.40	\$1,329.48	\$1,725.64	\$1,686.32	\$1,169.22	\$1,860.00	\$1,295.62	\$ 68.46	\$ 34.26	\$ 68.46	\$ 34.26	\$ 11.78

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	\$2,217.19	\$1,537.58	\$1,995.44	\$1,966.83	\$1,363.58	\$2,179.09	\$1,5					



New Mexico Public Schools Insurance Authority
Fair Market Value of Domestic Partner Benefits
Effective October 1, 2023
for Employees otherwise electing Single Coverage with Rates Shared 30% Employee/70% Employer



10 or more Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	\$2,771.48	\$1,921.98	\$2,494.31	\$2,458.54	\$1,704.47	\$2,723.86	\$1,897.41	\$ 146.35	\$ 73.04	\$ 146.35	\$ 73.04	\$ 17.22
l. Maximum Family Rate	<u>2,343.72</u>	<u>1,625.08</u>	<u>2,109.30</u>	<u>2,089.24</u>	<u>1,448.56</u>	<u>2,279.56</u>	<u>1,587.88</u>	<u>85.54</u>	<u>42.78</u>	<u>85.54</u>	<u>42.78</u>	<u>14.14</u>
m. Maximum FMV (min of k. and l.)	\$2,343.72	\$1,625.08	\$2,109.30	\$2,089.24	\$1,448.56	\$2,279.56	\$1,587.88	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	426.32	295.60	383.66	402.92	279.34	419.56	292.26	17.08	8.52	17.08	8.52	2.36
o. Imputed Income (m. - n.)	\$1,917.40	\$1,329.48	\$1,725.64	\$1,686.32	\$1,169.22	\$1,860.00	\$1,295.62	\$ 68.46	\$ 34.26	\$ 68.46	\$ 34.26	\$ 11.78



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



for Employees otherwise electing Single Coverage 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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. Preliminary Total	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
c. Maximum (2-Party Rate)	1,754.78	1,216.66	1,579.26	1,566.80	1,086.36	1,170.74	1,184.68	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
e. Employee after-tax contribution (2-Party rate less Single rate)	332.82	230.78	299.54	328.26	227.58	327.90	228.38	10.34	5.16	10.34	5.16	1.68
f. Imputed Income (d. - e.)	\$ 589.88	\$ 408.94	\$ 530.86	\$ 417.88	\$ 289.82	\$ 553.12	\$ 385.32	\$ 18.26	\$ 9.16	\$ 18.26	\$ 9.16	\$ 4.58

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	\$ 1,199.85	\$ 831.92	\$ 1,079.83	\$ 991.99	\$ 687.85	\$ 1,153.41	\$ 803.44	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98
d. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 1,199.85	\$ 831.92	\$ 1,079.83	\$ 991.99	\$ 687.85	\$ 1,153.41	\$ 803.44	\$ 43.24	\$ 21.62	\$ 43.24	\$ 21.62	\$ 7.98
f. Employee after-tax contribution (Family rate less Single rate)	568.40	394.14	511.56	537.24	372.46	559.42	389.66	22.78	11.38	22.78	11.38	3.16
g. Imputed Income (e. - f.)	\$ 631.45	\$ 437.78	\$ 568.27	\$ 454.75	\$ 315.39	\$ 593.99	\$ 413.78	\$ 20.46	\$ 10.24	\$ 20.46	\$ 10.24	\$ 4.82

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	\$ 1,477.00	\$ 1,024.12	\$ 1,329.26	\$ 1,237.85	\$ 858.29	\$ 1,425.79	\$ 993.18	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70
e. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 1,477.00	\$ 1,024.12	\$ 1,329.26	\$ 1,237.85	\$ 858.29	\$ 1,425.79	\$ 993.18	\$ 57.87	\$ 28.93	\$ 57.87	\$ 28.93	\$ 9.70
g. Employee after-tax contribution (Family rate less Single rate)	568.40	394.14	511.56	537.24	372.46	559.42	389.66	22.78	11.38	22.78	11.38	3.16
h. Imputed Income (f. - g.)	\$ 908.60	\$ 629.98	\$ 817.70	\$ 700.61	\$ 485.83	\$ 866.37	\$ 603.52	\$ 35.09	\$ 17.55	\$ 35.09	\$ 17.55	\$ 6.54

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. Preliminary Total	\$ 1,754.14	\$ 1,216.31	\$ 1,578.69	\$ 1,483.70	\$ 1,028.74	\$ 1,698.18	\$ 1,182.92	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43
f. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
g. Maximum FMV (min of e. and f.)	\$ 1,754.14	\$ 1,216.31	\$ 1,578.69	\$ 1,483.70	\$ 1,028.74	\$ 1,698.18	\$ 1,182.92	\$ 72.51	\$ 36.23	\$ 72.51	\$ 36.23	\$ 11.43
h. Employee after-tax contribution (Family rate less Single rate)	568.40	394.14	511.56	537.24	372.46	559.42	389.66	22.78	11.38	22.78	11.38	3.16
i. Imputed Income (g. - h.)	\$ 1,185.74	\$ 822.17	\$ 1,067.13	\$ 946.46	\$ 656.28	\$ 1,138.76	\$ 793.26	\$ 49.73	\$ 24.85	\$ 49.73	\$ 24.85	\$ 8.27

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. Preliminary Total	\$ 2,031.29	\$ 1,408.51	\$ 1,828.12	\$ 1,729.56	\$ 1,199.19	\$ 1,970.56	\$ 1,372.66	\$ 87.14	\$ 43.53	\$ 87.14	\$ 43.53	\$ 13.15
g. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
h. Maximum FMV (min of f. and g.)	\$ 2,031.29	\$ 1,408.51	\$ 1,828.12	\$ 1,729.56	\$ 1,199.19	\$ 1,970.56	\$ 1,372.66	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 13.15
i. Employee after-tax contribution (Family rate less Single rate)	568.40	394.14	511.56	537.24	372.46	559.42	389.66	22.78	11.38	22.78	11.38	3.16
j. Imputed Income (h. - i.)	\$ 1,462.89	\$ 1,014.37	\$ 1,316.56	\$ 1,192.32	\$ 826.73	\$ 1,411.14	\$ 983.00	\$ 62.76	\$ 31.40	\$ 62.76	\$ 31.40	\$ 9.99

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. Preliminary Total	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
c. Maximum (2-Party Rate)	1,754.78	1,216.66	1,579.26	1,566.80	1,086.36	1,170.74	1,184.68	54.44	27.26	54.44	27.26	10.48
d. Maximum FMV (min of b. and c.)	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
e. Employee after-tax contribution (2-Party rate less Single rate)	332.82	230.78	299.54	328.26	227.58	327.90	228.38	10.34	5.16	10.34	5.16	1.68
f. Imputed Income (d. - e.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4.30	\$ 2.14	\$ 4.30	\$ 2.14	\$ 0.04

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. Preliminary Total	\$ 554.30	\$ 384.40	\$ 498.86	\$ 491.71	\$ 340.89	\$ 544.77	\$ 379.48	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44
d. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
e. Maximum FMV (min of c. and d.)	\$ 554.30	\$ 384.40	\$ 498.86	\$ 491.71	\$ 340.89	\$ 544.77	\$ 379.48	\$ 29.27	\$ 14.61	\$ 29.27	\$ 14.61	\$ 3.44
f. Employee after-tax contribution (Family rate less Single rate)	568.40	394.14	511.56	537.24	372.46	559.42	389.66	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

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. Preliminary Total	\$ 831.44	\$ 576.59	\$ 748.29	\$ 737.56	\$ 511.34	\$ 817.16	\$ 569.22	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17
e. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
f. Maximum FMV (min of d. and e.)	\$ 831.44	\$ 576.59	\$ 748.29	\$ 737.56	\$ 511.34	\$ 817.16	\$ 569.22	\$ 43.91	\$ 21.91	\$ 43.91	\$ 21.91	\$ 5.17
g. Employee after-tax contribution (Family rate less Single rate)	568.40	394.14	511.56	537.24	372.46	559.42	389.66	22.78	11.38	22.78	11.38	3.16
h. Imputed Income (f. - g.)	\$ 263.04	\$ 182.45	\$ 236.73	\$ 200.32	\$ 138.88	\$ 257.74	\$ 179.56	\$ 21.13	\$ 10.53	\$ 21.13	\$ 10.53	\$ 2.01

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72



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



for Employees otherwise electing Single Coverage 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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$2,308.44	\$1,600.71	\$2,077.55	\$1,975.41	\$1,369.64	\$2,242.95	\$1,562.41	\$101.78	\$50.84	\$101.78	\$50.84	\$14.87
h. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$2,308.44	\$1,600.71	\$2,077.55	\$1,975.41	\$1,369.64	\$2,242.95	\$1,562.41	\$85.54	\$42.78	\$85.54	\$42.78	\$14.14
j. Employee after-tax contribution (Family rate less Single rate)	568.40	394.14	511.56	537.24	372.46	559.42	389.66	22.78	11.38	22.78	11.38	3.16
k. Imputed Income (i. - j.)	\$1,740.04	\$1,206.57	\$1,565.99	\$1,438.17	\$997.18	\$1,683.53	\$1,172.75	\$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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. Preliminary Total	\$1,662.89	\$1,153.19	\$1,496.58	\$1,475.12	\$1,022.68	\$1,634.32	\$1,138.45	\$87.81	\$43.82	\$87.81	\$43.82	\$10.33
h. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
i. Maximum FMV (min of g. and h.)	\$1,662.89	\$1,153.19	\$1,496.58	\$1,475.12	\$1,022.68	\$1,634.32	\$1,138.45	\$85.54	\$42.78	\$85.54	\$42.78	\$10.33
j. Employee after-tax contribution (Family rate less Single rate)	568.40	394.14	511.56	537.24	372.46	559.42	389.66	22.78	11.38	22.78	11.38	3.16
k. Imputed Income (i. - j.)	\$1,094.49	\$759.05	\$985.02	\$937.88	\$650.22	\$1,074.90	\$748.79	\$62.76	\$31.40	\$62.76	\$31.40	\$7.17

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$2,585.59	\$1,792.91	\$2,326.98	\$2,221.26	\$1,540.08	\$2,515.34	\$1,752.15	\$116.41	\$58.14	\$116.41	\$58.14	\$16.59
i. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$2,343.72	\$1,625.08	\$2,109.30	\$2,089.24	\$1,448.56	\$2,279.56	\$1,587.88	\$85.54	\$42.78	\$85.54	\$42.78	\$14.14
k. Employee after-tax contribution (Family rate less Single rate)	568.40	394.14	511.56	537.24	372.46	559.42	389.66	22.78	11.38	22.78	11.38	3.16
l. Imputed Income (j. - k.)	\$1,775.32	\$1,230.94	\$1,597.74	\$1,552.00	\$1,076.10	\$1,720.14	\$1,198.22	\$62.76	\$31.40	\$62.76	\$31.40	\$10.98

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
h. Preliminary Total	\$1,940.04	\$1,345.38	\$1,746.01	\$1,720.98	\$1,193.13	\$1,906.70	\$1,328.19	\$102.45	\$51.12	\$102.45	\$51.12	\$12.06
i. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
j. Maximum FMV (min of h. and i.)	\$1,940.04	\$1,345.38	\$1,746.01	\$1,720.98	\$1,193.13	\$1,906.70	\$1,328.19	\$85.54	\$42.78	\$85.54	\$42.78	\$12.06
k. Employee after-tax contribution (Family rate less Single rate)	568.40	394.14	511.56	537.24	372.46	559.42	389.66	22.78	11.38	22.78	11.38	3.16
l. Imputed Income (j. - k.)	\$1,371.64	\$951.24	\$1,234.45	\$1,183.74	\$820.67	\$1,347.28	\$938.53	\$62.76	\$31.40	\$62.76	\$31.40	\$8.90

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	\$ 922.70	\$ 639.72	\$ 830.40	\$ 746.14	\$ 517.40	\$ 881.02	\$ 613.70	\$ 28.60	\$ 14.32	\$ 28.60	\$ 14.32	\$ 6.26
b. FMV Child 1	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
h. FMV Child 7	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	\$2,862.74	\$1,985.10	\$2,576.41	\$2,467.12	\$1,710.53	\$2,787.72	\$1,941.89	\$131.05	\$65.44	\$131.05	\$65.44	\$18.32
j. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
k. Maximum FMV (min of i. and j.)	\$2,343.72	\$1,625.08	\$2,109.30	\$2,089.24	\$1,448.56	\$2,279.56	\$1,587.88	\$85.54	\$42.78	\$85.54	\$42.78	\$14.14
l. Employee after-tax contribution (Family rate less Single rate)	568.40	394.14	511.56	537.24	372.46	559.42	389.66	22.78	11.38	22.78	11.38	3.16
m. Imputed Income (k. - l.)	\$1,775.32	\$1,230.94	\$1,597.74	\$1,552.00	\$1,076.10	\$1,720.14	\$1,198.22	\$62.76	\$31.40	\$62.76	\$31.40	\$10.98

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	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
i. Preliminary Total	\$2,217.19	\$1,537.58	\$1,995.44	\$1,966.83	\$1,363.58	\$2,179.09	\$1,517.93	\$117.08	\$58.43	\$117.08	\$58.43	\$13.78
j												



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



for Employees otherwise electing Single Coverage with Rates Shared 40% Employee/60% Employer

10 or more Children:												
	BCBS High	BCBS Low	BCBS EPO	Pres High	Pres Low	Cigna High	Cigna Low	Delta High	Delta Low	UCCI High	UCCI Low	Vision
a. FMV Child 1	\$ 277.15	\$ 192.20	\$ 249.43	\$ 245.85	\$ 170.45	\$ 272.39	\$ 189.74	\$ 14.64	\$ 7.30	\$ 14.64	\$ 7.30	\$ 1.72
b. FMV Child 2	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
c. FMV Child 3	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
d. FMV Child 4	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
e. FMV Child 5	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
f. FMV Child 6	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
g. FMV Child 7	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
h. FMV Child 8	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
i. FMV Child 9	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
j. FMV Child 10	277.15	192.20	249.43	245.85	170.45	272.39	189.74	14.64	7.30	14.64	7.30	1.72
k. Preliminary Total	\$2,771.48	\$ 1,921.98	\$ 2,494.31	\$ 2,458.54	\$ 1,704.47	\$ 2,723.86	\$ 1,897.41	\$ 146.35	\$ 73.04	\$ 146.35	\$ 73.04	\$ 17.22
l. Maximum (Family Rate)	2,343.72	1,625.08	2,109.30	2,089.24	1,448.56	2,279.56	1,587.88	85.54	42.78	85.54	42.78	14.14
m. Maximum FMV (min of k. and l.)	\$ 2,343.72	\$ 1,625.08	\$ 2,109.30	\$ 2,089.24	\$ 1,448.56	\$ 2,279.56	\$ 1,587.88	\$ 85.54	\$ 42.78	\$ 85.54	\$ 42.78	\$ 14.14
n. Employee after-tax contribution (Family rate less Single rate)	568.40	394.14	511.56	537.24	372.46	559.42	389.66	22.78	11.38	22.78	11.38	3.16
o. Imputed Income (m. - n.)	\$ 1,775.32	\$ 1,230.94	\$ 1,597.74	\$ 1,552.00	\$ 1,076.10	\$ 1,720.14	\$ 1,198.22	\$ 62.76	\$ 31.40	\$ 62.76	\$ 31.40	\$ 10.98