



New Mexico Vaccine Purchasing Act Reporting Reminder

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Employers with self-funded medical plans providing coverage to one or more residents in the state of New Mexico must submit its annual report on the number of insured children under the age of 19 no later than July 1, 2026. It applies even if the plan and/or plan sponsor is situated out of state.

■ Background

Since the 1990s, the state of New Mexico has had a Vaccines for Children (VFC) program. As part of that program, the state has been the sole purchaser of pediatric vaccines for children in New Mexico, whether provided through private insurance or VFC. Then in 2015, New Mexico passed a law requiring all insurers and group health plans doing business in the state (Covered Entities) to pay their fair share of the pediatric vaccine cost.

■ Reporting Requirement

Covered Entities must annually report the number of insured children under the age of 19 as of the last calendar day of the previous year (even if that number is zero). The report for December 31, 2025, can be filed as soon as May 1, 2026, and no later than **July 1, 2026**.

The state divides the total projected vaccine cost (plus a 10% reserve) by the total number of reported lives to determine the per-person rate. For 2026 reporting, the cost is \$39.78 per covered child under age 19 in New Mexico per quarter (\$159.12 annually) which will be invoiced to Covered Entities quarterly, beginning in September 2026.

A group health plan that fails to file a report is liable to pay a late filing fee of \$500 per day from the date the report was due. A similar penalty is due for each day any required payment is late.

Previously, there was confusion about whether a Covered Entity had to report if it had not received a letter from the Office of Superintendent of Insurance (OSI). Considering recent changes to the rule and email confirmation from OSI, all Covered Entities should proactively report.



■ Employer Action

- **Fully insured plans.** Employers with insured medical programs need not take action. Any employer with an insured medical plan can notify the Immunization Program (vpa.fund@state.nm.us) that the plan is insured, providing the name of the carrier, and will be taken out of the invoicing database.
- **No residents of New Mexico.** Employers with no New Mexico residents need not file.
- **Self-funded plans (including level-funded) with at least one resident of New Mexico.** Employers with self-funded plans and one or more New Mexico resident participant and/or dependent should contact their TPAs to determine who will complete the required reporting and payment. **If the TPA will not complete the reporting,** employers should:
 - Request now the number of insured children under the age of 19 on December 31, 2025; and
 - File that information with OSI by July 1, 2026.