

STATE OF NEW MEXICO
OFFICE OF SUPERINTENDENT OF INSURANCE

SUPERINTENDENT OF INSURANCE



DEPUTY SUPERINTENDENT

Alice T. Kane

Timothy Vigil

Vaccine Purchasing Act
Reporting Year 2026

Greetings,

Under the New Mexico Vaccine Purchasing Act (VPA), [NMSA 1978, Sections 24-5A-1 through -9](#), and pursuant to 13.10.40 NMAC, covered entities must annually report to the Office of Superintendent of Insurance (OSI) the total number of insured children who are under the age of 19. Covered entities include: all health insurers, self-funded Employee Retirement Income Security Act (ERISA) group health plans, fully insured individual health plans, fully insured commercial health plans, and third-party administrators, so long as the plan provides coverage to a resident of New Mexico. Refer to NMSA 1978, Section 24-5A-6. This requirement includes plans issued to employees in New Mexico by employers outside of New Mexico.

Reporting Period

Start date: May 1, 2026, at 8:00am MDT

End date: July 1, 2026, at 11:59pm MDT

Requirements

- Covered entities must annually report the number of insured children who were under the age of 19 on the last calendar day of the previous year (children insured on December 31, 2025).
- Covered entities must report **even if the total number of lives is zero (0)**.

For example:

Acme Company offers health insurance to their employees but none of the employees or their employees' dependents are under the age of 19, therefore there are zero (0) lives to report. The VPA requires Acme Company to submit a report with zero (0) lives. Submitting a report with zero (0) lives ensures Acme Company is in compliance and no enforcement actions will be pursued.

- Native American tribes that provide health coverage for individuals who are not members of the tribe, such as employees, shall report the number of covered New Mexican children who are not members of the tribe.

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- Third-Party Administrators (TPA), reporting on behalf of group health plans or employers, must include the group health plan or employer FEIN numbers, and both primary and secondary plan contact information (i.e., names, job titles, billing address, email address).
- OSI does not have authorization to grant exemptions from reporting requirements under NMSA 1978, Section 24-5A-6.

Exceptions

Covered entities do *NOT* need to report for the following:

- Children who are enrolled in Medicaid or in any medical assistance program administered with either the New Mexico Department of Health (DOH) or the New Mexico Human Services Department (HSD).
- Any children who are members of an American Indian or Alaska Native Tribe.
- Children covered under the following types of policies:

Specified disease, hospital confinement, fixed indemnity, accident-only, credit, dental, vision, long-term care, disability income, workers' compensation, automobile medical payment, or short-term medical.

Responsibility For Reporting

To prevent duplicate submissions, employer group health plans and their third-party administrators (TPA) must coordinate to identify which entity will submit the VPA report.

A health insurer or group health plan is solely responsible for reporting. A group health plan may delegate reporting obligations to an employer or Third-Party Administrator (TPA). However, the group health plan or health insurer remains responsible for any late reporting or reporting errors, and corresponding statutory penalties ([13.10.40 NMAC](#)).

If you are an employer that offers a group health plan **AND** utilizes a TPA to report on the company's behalf, please communicate with the company's TPA and determine which entity will submit the report. If duplicate or conflicting reports are submitted for the same group health plan, OSI may consider the report to be incomplete or inaccurate, which could result in a late filing fee under 13.10.40 NMAC. Also, keep in mind the entity identified in the VPA System as the "Invoicing To" is the entity to which DOH will send quarterly invoices for payment.

Enforcement of Penalties

A health insurer or group health plan that fails to submit a report or submits after the deadline as required by the Office of Superintendent pursuant to Subsection A of 13.10.40.8 NMAC, shall result in a penalty of five hundred dollars (\$500) per day.

The last day to submit a report for the 2026 VPA reporting is July 1, 2026, at 11:59pm MDT.

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How to Report

In 2026, reporters must use the secure VPA System located on the OSI website ([Vaccine Purchasing Act – NM OSI](#)). The website will include an instruction guide, statute/regulations, FAQs, and the VPA System link.

Dates to Remember:

| Total # of Lives: Reporting Date | DOH Billing Timeframe | Fiscal Year | Dates of DOH Quarterly Invoices | DOH Payment Due Dates |
|-------------------------------------|----------------------------|-------------|------------------------------------|----------------------------------|
| 12/31/2025 | 07/01/2026 – 06/30/2027 | 2027 | Sept 1, Dec 1, March 1, June 1 | Oct 1, Jan 1, April 1, July 1 |

Per 13.10.40.8(F)(3) NMAC, report amendments are only allowed if the dispute is submitted within 30 days of the first-quarter invoice date.

- Amendments requested after September 30 for over- or under-reported covered lives will be rejected and must be reconciled on the following year's VPA report, consistent with 13.10.40.8(F)(4) NMAC.
- Under 13.10.40.8(F)(5) NMAC, OSI will allow a reconciliation of the previous year's report one time only. OSI will not accept amendment requests for any other reporting year except the year that immediately precedes the current reporting year, unless there is an under-reporting of covered lives.

Questions:

For questions about reporting and the VPA System, contact OSI:

Email: vpa.data@osi.nm.gov

For questions about invoice billing and payment, contact DOH:

Email: vpa.fund@doh.nm.gov

Phone: (505) 827-2605

Thank you for your prompt attention.

Sincerely,

Brenda Newell

Brenda Newell
Compliance Officer Supervisor
New Mexico Office of Superintendent of Insurance

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