

# Employer Training: Reporting 101



# PERA

Public Employees  
Retirement Association  
*of* New Mexico

**INVESTED IN TOMORROW.**



# PERA

## Reporting 101

- Always contact your PERA representative with questions.
- Best practices for reporting PERA.

# Reporting Overview

- PERA is a 100% reporting Agency. ALL employees of PERA affiliates need to be reported, regardless of PERA membership status.
- PERA Definition of Salary (PERA rule 2.80.100.7, section Q):

“Salary” means the base salary or wages paid a member, including longevity pay, for personal services rendered to an affiliated public employer. “Salary” includes a member’s fixed, periodical compensation from full or part time employment; shift differentials; and wages paid while absent from work on account of vacation, holiday, injury or illness, which means payment made by continuing the member on the regular payroll. “Salary” includes incentive pay that is not temporary and becomes part of member’s base salary. “Salary” also includes temporary promotions, temporary salary increases, but no other temporary differentials. “Salary” shall not include overtime pay, allowances for housing, clothing, equipment or travel, payments for unused sick leave, unless the unused sick leave payment is made through continuation of the member on the regular payroll for the period represented by that payment. “Salary” also does not include lump sum payments which are not part of the member’s fixed periodical compensation, such as lump sum annual and sick leave or occasional payments to elected officials for attending meetings, allowances for any purpose, employer contributions to a private retirement program, or other fringe benefits, even if they are paid to or for a member on a regular basis, and any other form of remuneration not specifically designated by law as included in salary for Public Employees Retirement Act purposes.
- Regular Employees
  - Up to 80 hours of wages for a regular employee on a bi-weekly report schedule are PERA eligible wages.
  - For other pay schedules, please discuss with your PERA representative.
  - Over/Under \$20k Contribution Rate. PERA uses the pay rate x 2080 to determine regardless of employee status. \*\*Note - \$9.62 hourly rate and higher are over \$20k and must contribute at the higher percentage.

# Reporting Overview (Cont)

- FLSA

- Entities that have adopted an FLSA policy for their Police, Fire, or Detention employees must contribute on wages up to the adopted allowed hours before overtime is paid. No entity can contribute over the FLSA max amount of hours.
- For example, a 14 day period FLSA adoption allows up to 86 hours for Police members. If the entity adopts this work period and designates their Police members work 84 hours before overtime is paid, then they must always pay contributions up to 84 hours of wages, anything over would be overtime and not contribution eligible. Here is how that would look in a real scenario:

**\*\*EXAMPLE\*\*** - Police employee works a total of 90 hours with the above designation.

- 84 hours - Report to PERA, contributions deducted
- 6 hours –Report to PERA, no contributions deducted.

**\*\*IMPORTANT\*\*** - No entity can contribute above the FLSA max for the work period they adopt. **PLEASE REPORT ALL FLSA CHANGES TO PERA.**

# FLSA Schedule

- Website Link to Federal Guidelines:

<https://www.gpo.gov/fdsys/pkg/CFR-2012-title29-vol3/pdf/CFR-2012-title29-vol3-sec553-230.pdf>

## Wage and Hour Division, Labor

Work period (days)	Maximum hours standards	
	Fire protection	Law enforcement
28 .....	212	171
27 .....	204	165
26 .....	197	159
25 .....	189	153
24 .....	182	147
23 .....	174	141
22 .....	167	134
21 .....	159	128
20 .....	151	122
19 .....	144	116
18 .....	136	110
17 .....	129	104
16 .....	121	98
15 .....	114	92
14 .....	106	86
13 .....	98	79
12 .....	91	73
11 .....	83	67
10 .....	76	61
9 .....	68	55
8 .....	61	49
7 .....	53	43

# Reporting Overview Continued

- Exclusions
  - Make sure that you check the exclusion reason and that it fits the situation. If you are unsure, consult your PERA representative.
  - Please note that some exclusions expire or require recertification.



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## EMPLOYEE EXCLUSION CATEGORIES

**Read and select the category that applies to you. Check the corresponding box on the reverse side of this form.**

**PERA retiree working as a legislative worker** is defined in NMSA 1978, Section 10-11-8 (D) (1) (2010) as "... a retired member employed by the legislature for legislative session work."

**PERA retiree at time of affiliation** is defined as a PERA retired member who is employed with an employer prior to that employer becoming affiliated with PERA.

**PERA retiree working as an election poll worker** is defined in NMSA 1978, Section 10-11-8 (D) (2) (2012) as a PERA retiree employed temporarily as a precinct board member for a municipal election or an election covered by the Election Code.

**Part-time employee** is defined in PERA Rule 2.80.600.7(B) NMAC as "... an employee who works fewer than forty (40) hours in an eighty (80) hour pay period or fewer than twenty (20) hours in a forty (40) hour week ..."

**Currently contributing to an ERB employer.** An employee currently employed by an ERB employer and making regular member contributions is excluded from PERA membership.

**Retired members from ERB** are defined as individuals who have retired under and who are receiving a pension pursuant to the provisions of the Educational Retirement Act.

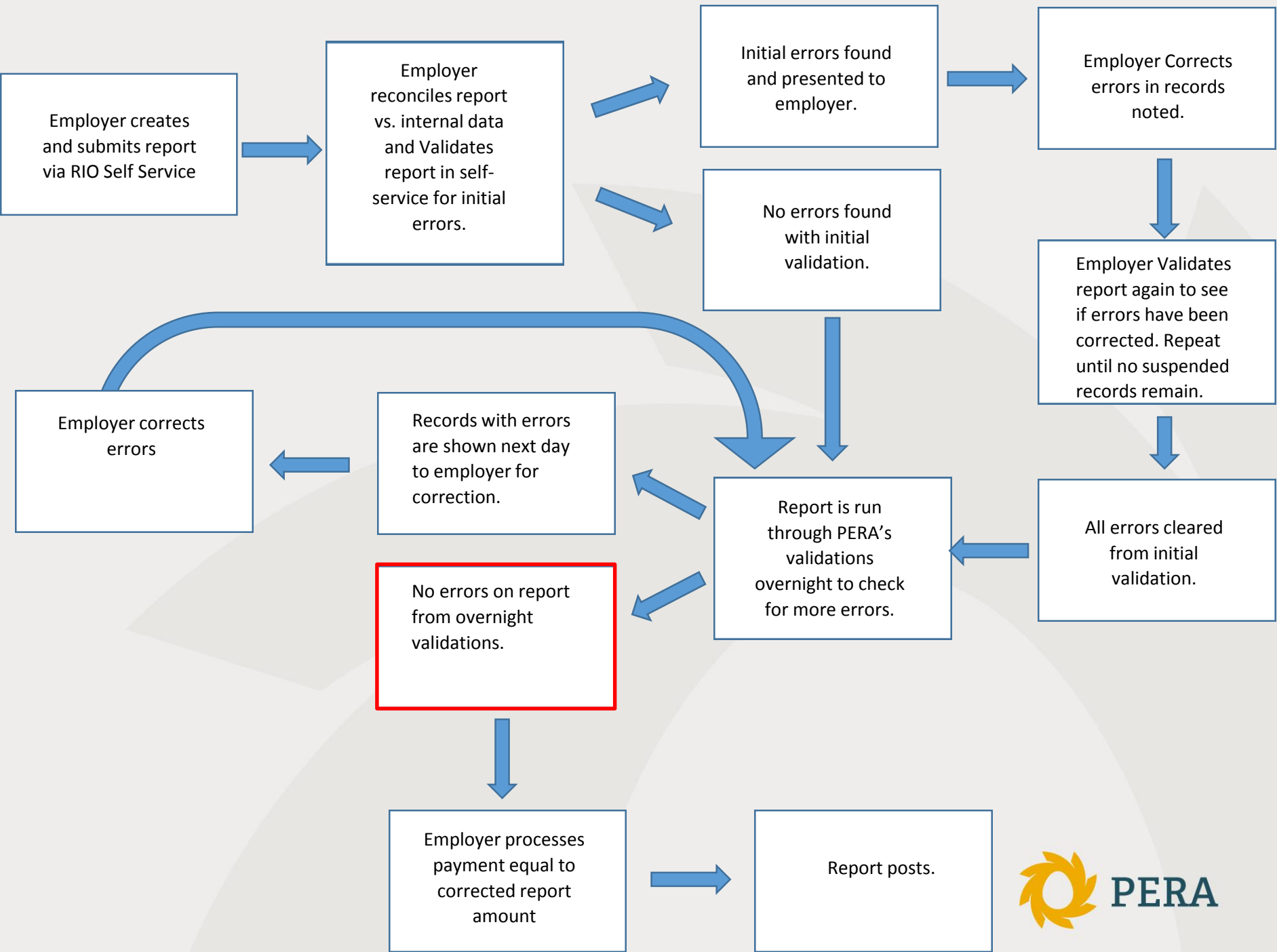
**Seasonal employee or temporary employee** as defined in PERA Rule 2.80.400.10.B. (3) (a) NMAC "... means an employee who works in a position designated by the affiliated public employer as seasonal or temporary and created to last no more than 9 consecutive months. Retired members returning to work with an affiliated public employer shall not be re-employed under this subsection..."

If the employee is still employed in the same position past 9 consecutive months, then the employee would no longer be considered a seasonal or temporary employee and would need to submit an *Application For Membership Form* and start making member contributions. The employer would need to start making employer contributions for this employee.

**Private retirement** is defined in PERA Rule 2.80.100.7(N) NMAC as "... a retirement program of the affiliated public employer which meets the Internal Revenue Service minimum standards regarding benefits as outlined in 26 C.F.R. Section 31.3121(b) (7)F of the Employment Tax Regulations and IRS Rev. Proc. 91-40." (Employers will need to note Private Plan Name and Tax Designation on the Exclusion Form for PERA Approval)

**Student employee** is defined in PERA Rule 2.80.400.10 (B) (3) (b) NMAC as "... an employee who during at least 8 months in any calendar year, or during the period of employment, is enrolled at an educational institution whose academic credits would be accepted by a state educational institution or a public school district and carrying at least 12 credit hours or is enrolled in an educational institution's graduate studies program and carrying at least 9 credit hours. Any person who is a regular full-time employee is not a 'student' for purposes of exclusion from PERA membership." (Exclusion valid up to 8 months. Documentation needed to recertify and continue Exclusion designation)

**NM Aging & Long-Term Services Trainees** are defined as the trainee participants of the federally funded and state-funded senior employment trainee program, administered by the Aging and Long-Term Services Department.





# Contact Information



## PERA Contribution Accounting Contacts

<b>Renee Baros</b> <a href="mailto:renee.baros@state.nm.us">renee.baros@state.nm.us</a> 505-476-9321		<b>Nicole Tapia</b> <a href="mailto:nicole.tapia@state.nm.us">nicole.tapia@state.nm.us</a> 505-476-9345		<b>Ryan Serrano</b> <a href="mailto:ryans.serrano@state.nm.us">ryans.serrano@state.nm.us</a> 505-476-9320		<b>Rosemary Rodriguez</b> <a href="mailto:Rosemary.Rodriguez@state.nm.us">Rosemary.Rodriguez@state.nm.us</a> 505-476-9337		<b>Valerie Hayas</b> <a href="mailto:valerie.hayas@state.nm.us">valerie.hayas@state.nm.us</a> 505-476-9342	
Bloomfield	02090	ABQ Housing Auth	04560	Animal Service Center of the	04460	Alb/Bern Wa Auth	04380	Albuquerque	02020
Cibola (County)	03040	Alamogordo	02010	Anthony Water and Sanitatio	04030	Angel Fire	02900	AMAFCA	04580
DFA (All State)	01341	Arch Hurley Conservancy Di	02030	Anthony, City of	04500	Cimarron	02140	Aztec	02040
East Rio Arriba	02240	Artesia	02980	Bayard	02050	Clayton	02160	Bernalillo (County)	03010
El Dorado Area Water and Sa	04470	Belen, City of	02060	Bayard Housing Auth	04090	Clovis Housing Auth	04100	Bernalillo (Town)	02080
Espanola	02290	Bosque Farms	02100	Camino Real Regional Utility	04510	Colfax (County)	03050	Ciudad Soil and Water Cons.	03480
Gallup (City)	02330	Carlsbad	02110	Capitan	04300	Curry (County)	03060	Claunch Pinto Soil and Water	02150
Gallup Housing	04140	Carlsbad Irrigation Dist	04340	Carrizozo	04430	Des Moines	02220	Corrales	03490
Los Alamos (County)	03170	Carlsbad Soil and Water Con	02120	Carrizozo Soil and Water Cor	04410	Eagle Nest	02930	Cuba (Village)	02190
McKinley(County)	03200	Chaves (County)	03030	Catron (County)	03020	El Prado Water and Sanit. Dis	04060	Cuba Housing	04110
North Central NM Econ.Dev.	02520	Chaves Soil and Water Cons.	03390	Chama	02130	El Valle De Los Ranchos Wat	04320	Cuba Soil & Water Cons. Dist	02200
North Central Regional Trans	03450	Cloudcroft	02170	Columbus	04350	Grady (Village)	02340	Disciplinary Board of the NM	08012
North Central Solid Waste	04310	Clovis	02180	Deaf School F/T	08002	Guadalupe (County)	03120	East Torrance Soil and Water	02250
Rio Arriba County Housing A	03400	De Baca (County)	03070	Deming	02210	Harding (County)	03130	EMW Gas Assoc.	02940
Rio Arriba(County)	03240	De Baca Family Practice Clini	03360	Dona Ana (County)	03090	Logan	02420	Estancia	02300
San Juan Water	04390	Dexter	02230	Dona Ana Mutual Domestic V	04550	Maxwell	02990	Estancia Valley Solid Waste A	03430
San Juan(County)	03260	Eddy (County)	03100	Elephant Butte	04020	Maxwell Housing Auth	02995	Farmington	02310
State Fair Commission	08003	Edgewood	04290	Elephant Butte Irrigation Dist	03460	Melrose	02880	Jemez Springs	02390
		Edgewood Soil and Water Co	04070	Grant (County)	03110	Mora (County)	03210	Las Vegas	02410
		Elida	02270	Grants (City)	02350	Mora Mutual Domestic Water	04530	Los Ranchos de Albq	02450
		Eunice	02850	Greentree Solid Waste Auth	03440	Mosquero	02920	Magdalena	02460
		Fort Sumner (Village)	02320	Hatch	02360	Northern Regional Housing A	04215	MID, Rio Grande Cons Dist	02480
		Ft. Sumner Housing Auth.	04130	Hidalgo (County)	03140	Pecos Valley Cons Dist	02540	Mid-Region Council Of Gove	04570
		Hagerman	02960	Las Cruces	02400	Pojoaque Valley Irrigation Di	04330	Moriaty	02500
		Hobbs	02370	Lincoln (County)	03160	Quay (County)	03230	Mountainair	02510
		Jal (City)	02380	Lordsburg	02430	Raton	02570	NW NM Council of Govmnts	02860
		Lea (County)	03150	Lordsburg Housing Auth	04160	Raton (City) Housing Auth	04170	Pecos (Village)	02530
		Los Lunas (Village)	02440	Luna (County)	03180	Raton Public Service	02580	Questa	02560
		Loving (Village)	04040	Mesilla (Town)	02470	Roy	02640	Red River	04250
		Lovington (City)	04370	Mesilla Valley Public Housin	04150	Santa Rosa	02710	Rio Rancho	02620
		Milan	02490	Region V Housing Auth.	02590	South Central Council of Gov	04010	San Miguel (County)	03270
		Northwest NM Regional Soli	02870	Reserve	02610	Southwest Solid Waste	03370	San Ysidro	02680
		Otero (County)	03220	Ruidoso	02660	Springer	02750	Sandoval (County)	03280
		Otis Mutual Domestic Water	04400	Ruidoso Downs	02650	Springer Housing Auth	04520	Santa Fe (City)	02690
		Portales	02550	Santa Clara	02970	Taos (County)	03320	SF Solid Waste	04270
		Region IV Housing Authority	02600	Santa Clara Housing Auth	04200	Taos (Town)	02770	Socorro (City)	02730
		Regional Emerg. Dispatch Au	04480	Sierra (County)	03300	Taos Ski Valley	04490	Socorro (County)	03310
		Roosevelt (County)	03250	Sierra Soil and Water Cons. D	03420	Taos Soil and Water Conserv	03410	Socorro Soil and Water Dist	03470
		Roswell	02630	Silver City	02720	Texico	02780	SSCAFCA	03380
		Santa Fe (City) Civic Housing	04260	Sunland Park	02950	Town of Kirtland	03000	Tierra y Montes SWCD	02790
		Santa Fe (County)	03290	SW NM COG	02740	Tucumcari	02810	Tijeras	02800
		SNMEDD	02670	T or C	02760	Union (County)	03340	Torrance (County)	03330
		Timberon Water and Sanitatio	02910	T or C Housing Auth	04180	Vaughn	04050	Willard	04000
		Town of Peralta	04245	Upper Hondo Soil and Water	04420	Wagon Mound	02830		
		Tularosa	04440	Visually Handicap School	08010	Western Mora Soil and Conse	04430		
		Valencia (County)	03350	Williamsburg	02840				

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