

NMERB

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Know your NMERB Auditor

Dear Payroll and Human Resources Staff,

We are pleased to announce that NMERB will be sending our new Local Administrative Unit Auditor, Laura Crawforth, to visit our employers. Laura has been with NMERB for 8 years, and has also worked with NMPERA for 3 years. She will be sharing NMERB information, asking for your input on form revisions, and answering employer questions.

Universal Reporting

Effective August 1, 2016, paid employees must be reported, including those employees excluded from NMERB coverage (NMAC 2.82.9.8B).

Job Category Code "EX" and "PT" *

Short term substitutes must be reported under the "EX" job category on the Work Report. They are only to be reported in a month in which they earn wages; do not report them in a month with zero wages.

Employees that work 0.25FTE or less are to be reported as "PT". These employees do not make contributions, however their wages must be reported on the Work Report. When an employee is working for multiple employers the FTE must be aggregated. If the aggregate is more than 0.25FTE this will result in contributions being required.

Your NMERB School Reporting Analyst may be in touch with you if they don't see any "EX" or "PT" codes on your report.

***If the employee is a NMERB or NMPERA retiree they must be reported appropriately under "RE" "RW" "RT" "TU" "RP" or "PU".**

Update

Jessica Tapia has joined our team as a School Reporting Analyst. Jessica comes to us from NMERB Member Services.

Questions or comments on this topic? nmerb.lauhhelp@state.nm.us

Tip:

Email your Form 100

NMERB has a new email address specifically to email your Form 100:

lau.form@state.nm.us

Please do not email documents to NMERB with the full SSN. When emailing use the last four numbers of the SSN.

The full SSN is acceptable when faxing.