



# NMERB

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Dear Payroll and Human Resources Staff,

This edition is dedicated to Local Administrative Units (LAUs) reported monthly wages.

**Salary Covered; Salary Excluded** is governed by NMERB rule 2.82.3.8 NMAC. This rule discusses stipends. An LAU's (Employer's) definition of stipends may be different than the definition of stipends used in this rule, however LAUs should follow this rule when determining whether there are reportable or non-reportable wages. Please see below for examples of salary covered/reportable wages and salary excluded/non-reportable wages.

**Reportable wages:** Wages paid for services rendered; overtime worked; duties performed above the regular salary such as serving as a department head; performing additional administrative duties; coaching; reading program; bilingual or multilingual skills; on-call; and tutoring. The key concept for reportable wages is that the wages are paid for services rendered/worked.

**Non-reportable wages:** Wages paid for non-work/services provided. Bonuses; awards; reimbursement for cell phones; internet usage; attending a training session; travel; student teaching while earning a degree; and leave balance payouts are examples of non-reportable wages.

**Reportable wages not reported:** If you have reportable wages that were not reported for an employee within the last 12 months, you may correct this with a Form 9. If you have reportable wages that were not reported for an employee more than 12 months ago, please complete an Application to Purchase Non-Reported Contributory Service Credit and submit it to NMERB. This application can be found on our website: <https://www.nmerb.org/employers/forms-and-documents/>

**Unsure if specific wages are reportable?** Check with your assigned School Reporting Analyst (find the FY21 Employer list with Analyst at <https://www.nmerb.org/employers/general-information/>) or email [nmerb.lauhhelp@state.nm.us](mailto:nmerb.lauhhelp@state.nm.us)

## Upcoming Newsletters

The School Reporting Group

Frequently Asked Questions

### New website

The same web address [www.nmerb.org](http://www.nmerb.org) will take you to our new and improved website. The Employers tab has the same information as before, however it is reorganized for easier use.

### The revised Contact Update and Signature Authorization

forms are now available on our website on the Employers tab. The revised form requires only one signature per authorized signer and a box for the new Sick Leave Purchase form. From here forward new forms are required each July, to follow the fiscal year calendar. If you have not yet turned in your forms please do so ASAP.

### Return To Work (RTW) Status

Unsure of the status of a RTW employee you are hiring? Send your employee's name and last four of SSN to the email address at the bottom of the newsletter and request a status check.

### FY21 Contributions Rates

remain the same. There is no increase in contributions for FY21.