



NEW MEXICO  
EDUCATIONAL RETIREMENT BOARD

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Date: June 5, 2025

To: New Mexico Educational Retirement Board (NMERB) Local Administrative Units

Subject: FY26 Instructions for Employers

Please find information below for fiscal year 2026 instructions for the preparation and submission of employer reporting and monthly remittances. Please read carefully and pass this guidance along to anyone at your LAU that may be affected.

**I. RATES:**

Employer Contribution rates will remain the same for FY 2026. The contribution rates are as follows:

**Job Category Rates - effective 7/1/2025**

	Employee	Employer	Total
R - Regular over \$24,000	10.7%	18.15%	28.85%
RU - Regular \$24,000 and under	7.9%	18.15%	26.05%
LT - Long Term Substitute over \$24,000	10.7%	18.15%	28.85%
LU - Long Term Substitute \$24,000 and under	7.9%	18.15%	26.05%
RT - Formal RTW over \$24,000	10.7%	18.15%	28.85%
TU - Formal RTW \$24,000 and under	7.9%	18.15%	26.05%
NR - 60 Month RTW over \$24,000	10.7%	18.15%	28.85%
NU - 60 Month RTW \$24,000 and under	7.9%	18.15%	26.05%
RP - PERA retiree over \$24,000	0.0	18.15%	18.15%
PU - PERA retiree \$24,000 and under	0.0	18.15%	18.15%
RE - NMERB retiree earning less than \$25,000	0.0	0.0	0.0
RW - NMERB retiree working .25FTE or less	0.0	0.0	0.0
PT - Regular member working .25FTE or less	0.0	0.0	0.0
EX - Short Term Substitute	0.0	0.0	0.0
LW - Leave Without Pay	0.0	0.0	0.0
AP - Collegiate only	0.0	7.25%	7.25%

For employers of ARP participants, the contribution rate will remain at 7.25% and is remitted to the ERB fund

## **II. REPORTS AND FORMS:**

All forms and report formats needed to submit electronic reports are available on our website at [www.erb.nm.gov](http://www.erb.nm.gov) - click the Employers tab.

**Employee Data Forms** are integral to the reporting process and are required for all hires except "EX" and "PT." The Employee Data Forms require authorized employer signatures. These forms can be sent to us via our secure fax at (855)214-0835 or mailed to: NMERB, PO Box 26129, Santa Fe, NM 87502. We will accept electronic signatures on Employee Data Forms.

**Form 100's** can be emailed to [LAU.form@erb.nm.gov](mailto:LAU.form@erb.nm.gov) or secure fax at (855)214-0835. We will accept electronic signatures on Form 100's.

Questions on Form 9's, Form 100's, Work Reports (W-1), Member Detail Reports (M-1), or Employee Data Forms? Email [LAU.help@erb.nm.gov](mailto:LAU.help@erb.nm.gov)

## **III. YEAR-END CLOSE OUT:**

To close out fiscal employment contracts at year end, earnings and contributions related to the school year must be included in the May or June report. If the summer payrolls are not included with either report, Form 9's are required to correct each member's account.

If you need additional information, please contact your Employer Reporting Analyst or email us at [LAU.help@erb.nm.gov](mailto:LAU.help@erb.nm.gov).

Regards,

Megan Mannila  
Chief Financial Officer