The New Form 9 Guide

www.erb.nm.gov

Why does the ERB need Form 9s?

Form 9s communicate the changes a Local Administration Unit (LAU) is making to an employee's account.

It creates a paper trail for the LAU and ERB.

It shows the due diligence of the LAU to make necessary corrections to the employee's account.

When do you need a Form 9?

- To adjust previously submitted work reports
- Add or Remove Wages
- Moving wages from one job category to another
- Report termination of wages

School Reporting Analysts process the work report (W1) monthly.

- If they come across errors in reporting, it can result in form 9s to correct

Member Services Department auditing members accounts.

- Removing quarters, wages, contributions determined to be invalid per rule
- Removing wages due to stipends
- Moving wages due to terminations dates

Through your own internal reviews. The LAU may discover that an adjustment needs to be made.

All of the above need Form 9s.

ERB

When to submit a Form 9

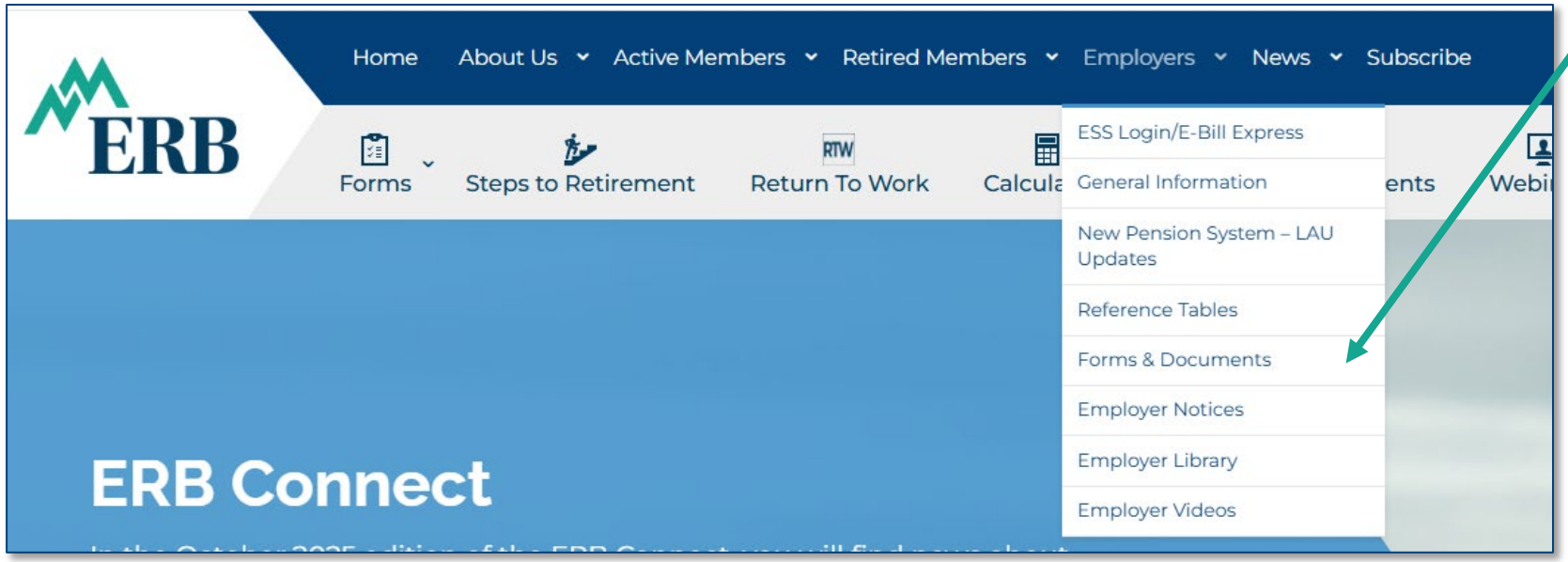
- When your School Reporting analyst notifies an LAU that a Form 9 is required.
- If Member Services is auditing a member account.
- LAU has made an error in their reporting.

How to submit a Form 9

- The completed Form 9 needs to be submitted the next reporting month.
- Attach the Form 9 with the Form 100 the month you are reporting the corrections.

Where to find the new Form 9

The new Form 9 can be found on our website: www.erb.nm.gov > Employers > Forms & Documents



Find the new Form 9 FY26 Excel Spreadsheet

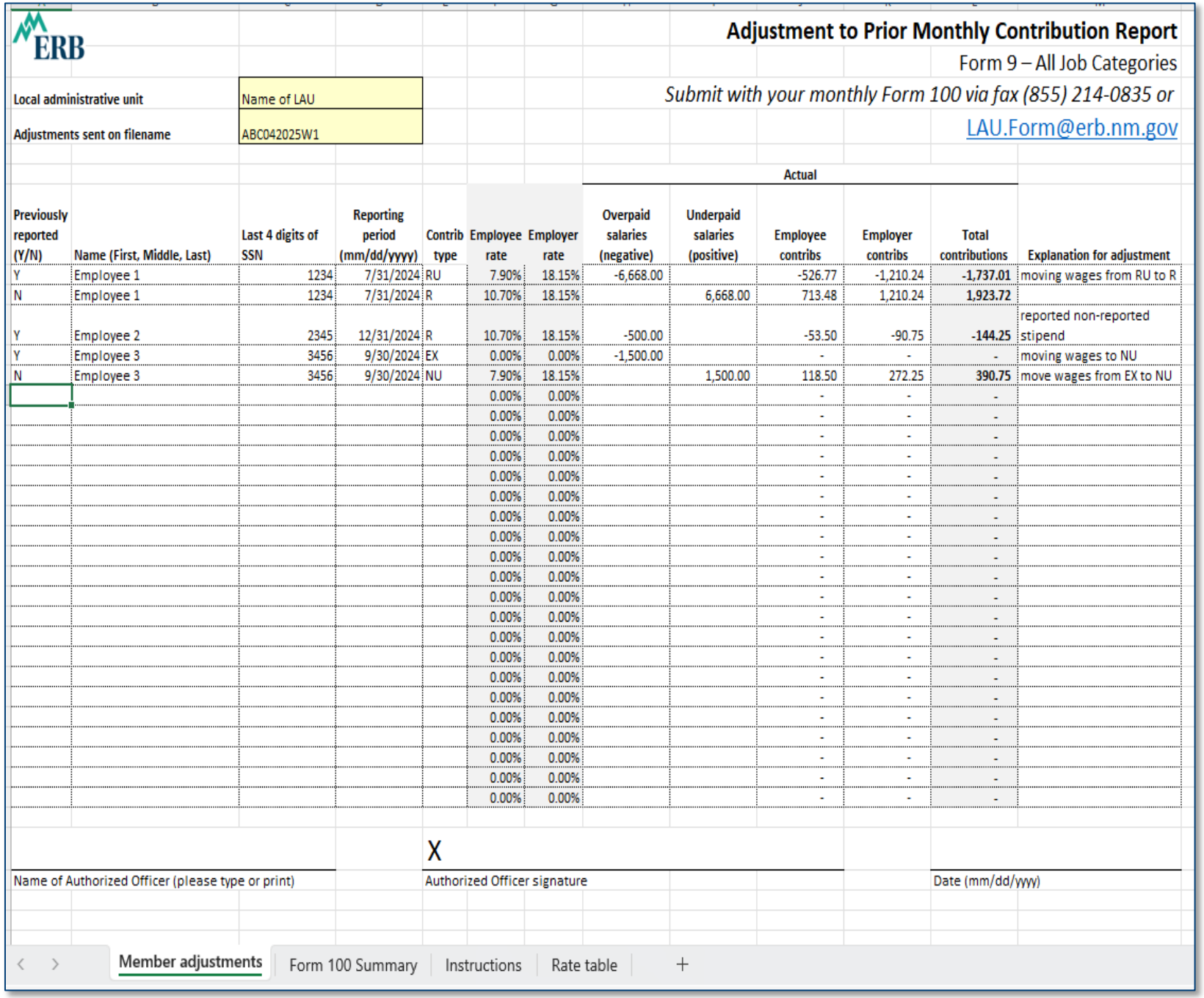
Form 9 – Adjustments to Monthly Reports	Format
Form 9 FY 26	Excel

New Form 9

- Calculations are built into the spreadsheet
- Only one form needed for multiple employees
- Form 100 Summary Calculation Tab

Employee 1 & 3 are examples of moving wages from different job categories.

Employee 2 example is removing wages.



ERB

Adjustment to Prior Monthly Contribution Report

Form 9 – All Job Categories

Submit with your monthly Form 100 via fax (855) 214-0835 or

LAU.Form@erb.nm.gov

Local administrative unit	Name of LAU
Adjustments sent on filename	ABC042025W1

							Actual					
Previously reported (Y/N)	Name (First, Middle, Last)	Last 4 digits of SSN	Reporting period (mm/dd/yyyy)	Contrib type	Employee rate	Employer rate	Overpaid salaries (negative)	Underpaid salaries (positive)	Employee contribs	Employer contribs	Total contributions	Explanation for adjustment
Y	Employee 1	1234	7/31/2024	RU	7.90%	18.15%	-6,668.00		-526.77	-1,210.24	**-1,737.01**	moving wages from RU to R
N	Employee 1	1234	7/31/2024	R	10.70%	18.15%		6,668.00	713.48	1,210.24	**1,923.72**	
Y	Employee 2	2345	12/31/2024	R	10.70%	18.15%	-500.00		-53.50	-90.75	**-144.25**	reported non-reported stipend
Y	Employee 3	3456	9/30/2024	EX	0.00%	0.00%	-1,500.00		-	-	-	moving wages to NU
N	Employee 3	3456	9/30/2024	NU	7.90%	18.15%		1,500.00	118.50	272.25	**390.75**	move wages from EX to NU
					0.00%	0.00%			-	-	-	
					0.00%	0.00%			-	-	-	
					0.00%	0.00%			-	-	-	
					0.00%	0.00%			-	-	-	
					0.00%	0.00%			-	-	-	
					0.00%	0.00%			-	-	-	
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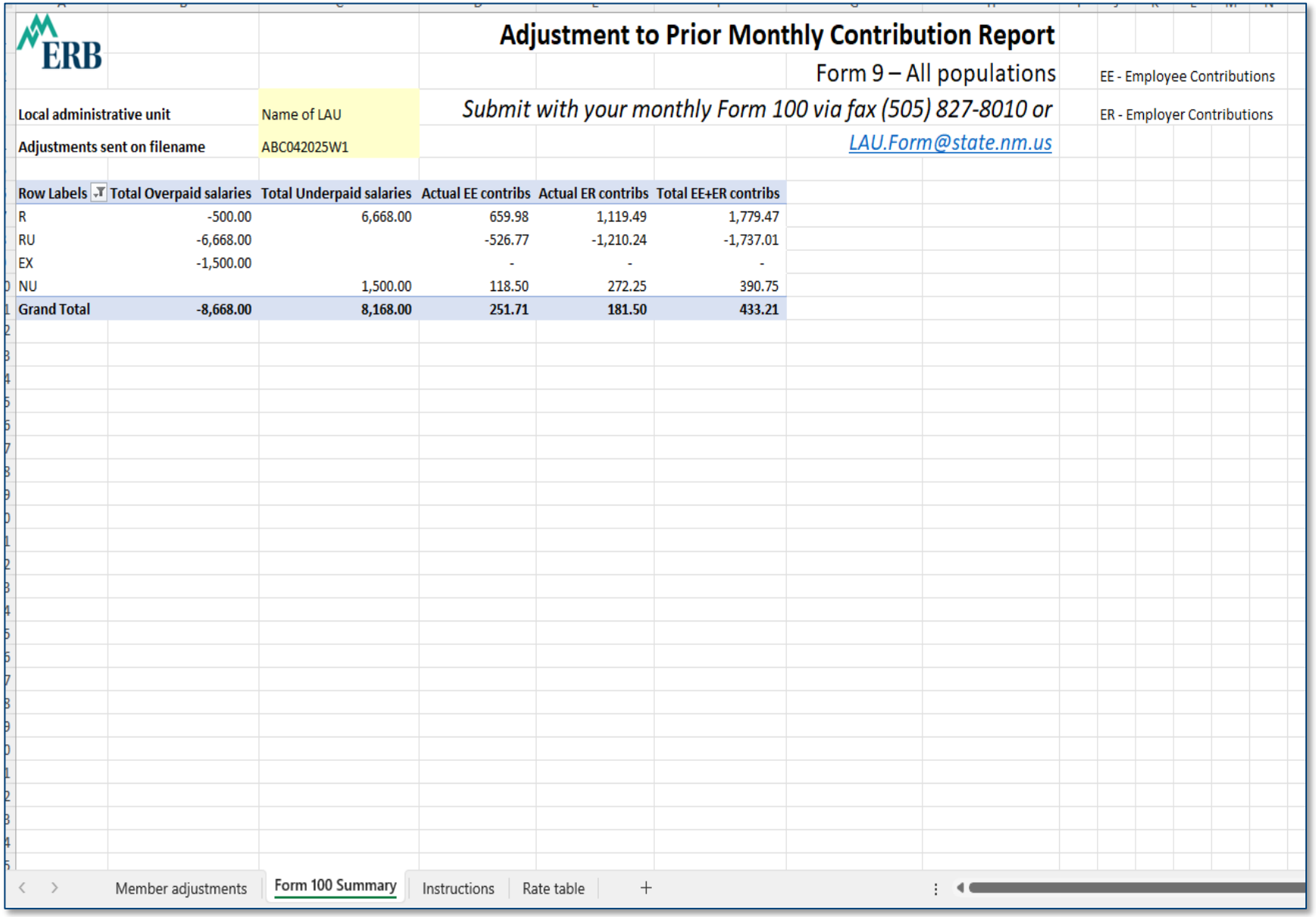
X

Name of Authorized Officer (please type or print) | Authorized Officer signature | Date (mm/dd/yyyy)

Member adjustments | Form 100 Summary | Instructions | Rate table | +



ERB

Adjustment to Prior Monthly Contribution Report

Form 9 – All populations

EE - Employee Contributions

ER - Employer Contributions

Submit with your monthly Form 100 via fax (505) 827-8010 or LAU.Form@state.nm.us

Local administrative unit	Name of LAU
Adjustments sent on filename	ABC042025W1

Row Labels	Total Overpaid salaries	Total Underpaid salaries	Actual EE contribs	Actual ER contribs	Total EE+ER contribs
R	-500.00	6,668.00	659.98	1,119.49	1,779.47
RU	-6,668.00		-526.77	-1,210.24	-1,737.01
EX	-1,500.00		-	-	-
NU		1,500.00	118.50	272.25	390.75
Grand Total	**-8,668.00**	**8,168.00**	**251.71**	**181.50**	**433.21**

Member adjustments | Form 100 Summary | Instructions | Rate table

Form 100 Summary Calculation Tab.

This tab informs you of the information needed on the Form 100 using the examples from the Form 9.

Always important to check the amounts are correct.

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Form 100 Examples

ERB

Monthly Contribution Report

Form 100 – July 1, 2024 through June 30, 2025

Submit with your monthly Form 9s via fax 1-(855) 214-0835 or LAU.Form@erb.nm.gov

Local Administrative	Name of LAU	School Code	10101	Period ending (m/d/yyyy)	4/30/2025
Electronic report name	LAU042025W1 and LAU042025M1			Wire date (m/d/yyyy)	5/10/2025

Contribution type	Employee rate	Employer rate	Salaries	Employee contributions	Employer contributions	Adjustments due to: Overpaid contrib	Adjustments due to: Underpaid contrib	Total contributions	Expected: Employee contribs	Expected: Employer contribs
R	10.70%	18.15%					$ 1,779.47	$ 1,779.47	0.00	0.00
RU	7.90%	18.15%				$ (1,737.01)		$ (1,737.01)	0.00	0.00
LT	10.70%	18.15%						$ -	0.00	0.00
LU	7.90%	18.15%						$ -	0.00	0.00
RT	10.70%	18.15%						$ -	0.00	0.00
RP	0.00%	18.15%						$ -	0.00	0.00
TU	7.90%	18.15%						$ -	0.00	0.00
PU	0.00%	18.15%						$ -	0.00	0.00
NR	10.70%	18.15%						$ -	0.00	0.00
NU	7.90%	18.15%					$ 390.75	$ 390.75	0.00	0.00
AP	0.00%	7.25%						$ -	0.00	0.00
		Sub-total	0.00	0.00	0.00	(1,737.01)	2,170.22	433.21	0.00	0.00

Statement/Penalties (attach copy of statement or assessment letter)

TOTAL 433.21

I hereby certify to the best of my knowledge and belief that this form, the electronic Work Report and Member Detail file, and the associated contributions are true and correct and in compliance with the requirements of the Educational Retirement Act and Educational Retirement Board Rules.

Name of contact person | Phone | Email

Name of Authorized Officer (please print) | Authorized Officer signature | Date (m/d/yyyy)

STATE OF NEW MEXICO

Educational Retirement Board
P.O. Box 26129
SANTA FE, NM 87502-0129
PHONE:(505) 827-8030 FAX:(505) 827-8010

CONTRIBUTION REPORT

FY 26 (July 1, 2025 through June 30, 2026)

Local Administrative Unit: ___ For Period Ending: ___

Electronic Report Filename: _____ Wire Date: _____

Educational Retirement Act Contributions (R) wages greater than $24,000.00
$ Salaries | $ Employee Contrib.(10.70%) | $ Employer Contrib.(18.15%) | $ Overpayments | $ 1,779.47 Underpayments | $ Total 'R' Contributions

Educational Retirement Act Contributions (RU) wages $24,000.00 and under
$ Salaries | $ Employee Contrib (7.90%) | $ Employer Contrib.(18.15%) | $ (1,737.01) Overpayments | $ Underpayments | $ Total 'RU' Contributions

Return-to-Work Program Contributions (RT) earnings greater than $24,000.00
$ Salaries | $ Employee Contrib (10.70%) | $ Employer Contrib (18.15%) | $ Overpayments | $ Underpayments | $ Total "RT" Contributions

Return-to-Work Program Contributions (TU) earnings $24,000.00 and under
$ Salaries | $ Employee Contrib. (7.90%) | $ Employer Contrib (18.15%) | $ Overpayments | $ Underpayments | $ Total 'TU' Contributions

Alternative Retirement Plan Contributions (AP) (Universities, Jr. Colleges, Community Colleges ONLY)
$ Salaries | $ XXXXXXXXXXXX Do Not Use | $ Employer Contrib.(7.25%) | $ Overpayments | $ Underpayments | $ Total "AP" Contributions

PERA Retiree Contributions (RP) earnings greater than $24,000.00
$ Salaries | $ XXXXXXXXXXXX Do Not Use | $ Employer Contrib (18.15%) | $ Overpayments | $ Underpayments | $ Total 'RP' Contributions

PERA Retiree Contributions (PU) earnings $24,000.00 and under
$ Salaries | $ XXXXXXXXXXXX Do Not Use | $ Employer Contrib.(18.15%) | $ Overpayments | $ Underpayments | $ Total 'PU' Contributions

Long Term Substitute (LT) earnings greater than $24,000.00
$ Salaries | $ Employee Contrib (10.70%) | $ Employer Contrib (18.15%) | $ Overpayments | $ | $ Total 'LT' Contributions

Long Term Substitute (LU) earnings $24,000.00 and under
$ Salaries | $ Employee Contrib. (7.90%) | $ Employer Contrib.(18.15%) | $ Overpayments | $ | $ Total 'LU' Contributions

Return to Work Program Contributions (NR) earnings greater than $24,000.00
$ Salaries | $ Employee Contrib (10.70%) | $ Employer Contrib (18.15%) | $ Overpayments | $ Underpayments | $ Total 'NR' Contributions

Return to Work Program Contributions (NU) earnings $24,000.00 and under
$ Salaries | $ Employee Contrib. (7.90%) | $ Employer Contrib (18.15%) | $ Overpayments | $ 390.75 Underpayments | $ Total 'NU' Contributions

SUBTOTAL CONTRIBUTIONS $ 433.21

Statement/Penalties (attach copy of statement or assessment letter) $ Statement/Penalty Total plus or minus

Subtotal Contributions, plus Penalties, plus or minus the statement total= Total Remittance TOTAL REMITTANCE $ _____

Form 9s and the Work Report (W1)

- Each line on the Form 9 will require a line on the Work Report as an adjustment.
- Mark each line with “Y” for yes needing an adjustment.
- Enter the reporting date the line is adjusting.
- Total adjustment amount must be added to the Form 100 as an underpayment or overpayment for the job category being adjusted.
    - Underpayment: The LAU owes the ERB the contributions.
    - **Overpayment: There will be a credit to the LAUs account.**

Adjustment Files

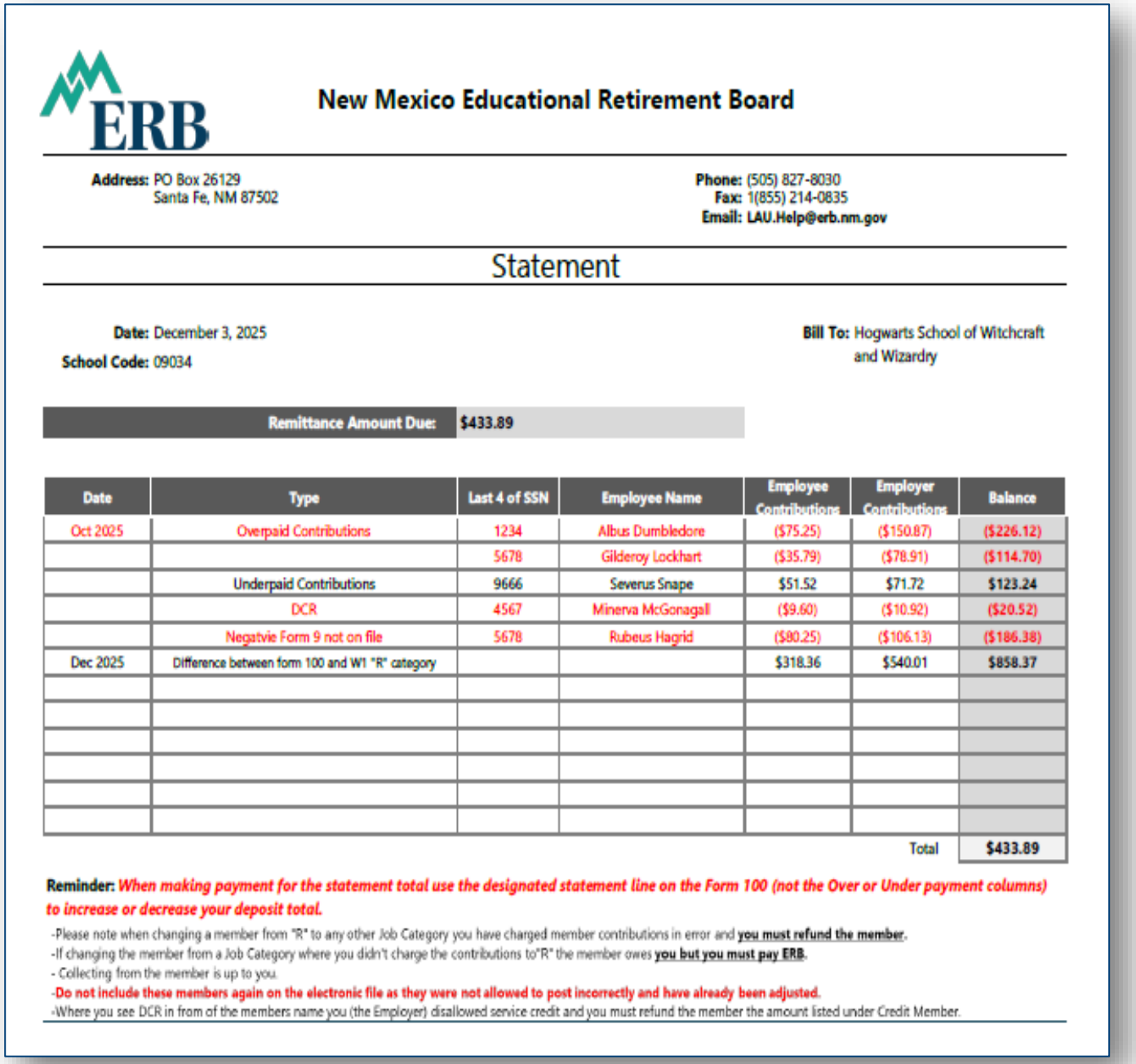
- A separate adjustment file can be submitted.
- The file would be labeled two-digit month, four-digit year and A1: 072026A1
- If your LAU has multiple adjustments, you may want to submit a separate file.
- Example of why you would want a separate adjustment file:
  - Summer Payroll
  - Multiple years needing correction
  - Employee reported under wrong SSN

Statements and Form 9s

- Statements are ERB's way of explaining what we did to process the work report.
- Employee wages and contributions will post to their account.
- If an employee has been reported on a statement, you **will not** need to submit a Form 9.
- Use the statement as a post payroll audit to correct future errors.
- Make corrections to payroll software so data is correct.
- Review emails sent from analyst and reach out with any questions.
- Always take the full statement amount during the next reporting cycle.

Statement Example

- **Red** means there is an overpayment and a credit to the LAU account.
- **Black** is an underpayment that is owed to the ERB.
- It is important to remember that it is the LAUs responsibility to refund the members contributions when there is an overpayment.
- It is important to remember it is the LAUs responsibility to retrieve underpaid contributions from the employee.
- Always take the full statement amount during the next reporting cycle.
- More on statements after a Form 9 scenario review.



ERB

New Mexico Educational Retirement Board

Address: PO Box 26129
Santa Fe, NM 87502

Phone: (505) 827-8030
Fax: 1(855) 214-0835
Email: LAU.Help@erb.nm.gov

Statement

Date: December 3, 2025
School Code: 09034

Bill To: Hogwarts School of Witchcraft and Wizardry

Remittance Amount Due:	$433.89

Date	Type	Last 4 of SSN	Employee Name	Employee Contributions	Employer Contributions	Balance
Oct 2025	Overpaid Contributions	1234	Albus Dumbledore	($75.25)	($150.87)	($226.12)
		5678	Gilderoy Lockhart	($35.79)	($78.91)	($114.70)
	Underpaid Contributions	9666	Severus Snape	$51.52	$71.72	$123.24
	DCR	4567	Minerva McGonagall	($9.60)	($10.92)	($20.52)
	Negatvie Form 9 not on file	5678	Rubeus Hagrid	($80.25)	($106.13)	($186.38)
Dec 2025	Difference between form 100 and W1 "R" category			$318.36	$540.01	$858.37
					Total	$433.89

Reminder: ***When making payment for the statement total use the designated statement line on the Form 100 (not the Over or Under payment columns) to increase or decrease your deposit total.***

-Please note when changing a member from "R" to any other Job Category you have charged member contributions in error and **you must refund the member**.
-If changing the member from a Job Category where you didn't charge the contributions to"R" the member owes **you but you must pay ERB**.
- Collecting from the member is up to you.
-Do not include these members again on the electronic file as they were not allowed to post incorrectly and have already been adjusted.
-Where you see DCR in from of the members name you (the Employer) disallowed service credit and you must refund the member the amount listed under Credit Member.

Form 9 Scenario 1

Employee was categorized as an “R” in August.

Employee is approved for RTW 60 months.

Form 9 needed to change employee from “R” to “NR”.

Form 9

Adjustment to Prior Monthly Contribution Report

Form 9 – All Job Categories

Submit with your monthly Form 100 via fax (855) 214-0835 or

LAU.Form@erb.nm.gov

Local administrative unit	HOG
Adjustments sent on filename	HOG092025W1

							Actual					
Previously reported (Y/N)	**Name (First, Middle, Last)**	**Last 4 digits of SSN**	**Reporting period (mm/dd/yyyy)**	**Contrib type**	**Employee rate**	**Employer rate**	**Overpaid salaries (negative)**	**Underpaid salaries (positive)**	**Employee contribs**	**Employer contribs**	**Total contributions**	**Explanation for adjustment**
Y	Minerva McGongall	1234	8/31/2025	R	10.70%	18.15%	-5,000.00	-	-535.00	-907.50	**-1,442.50**	Move wages from R to NR
Y	Minerva McGongall	1234	8/31/2025	NR	10.70%	18.15%	-	5,000.00	535.00	907.50	**1,442.50**	Move wages from R to NR
					0.00%	0.00%					-	

Form 100 Summary

Adjustment to Prior Monthly Contribution Report

Form 9 – All populations

Submit with your monthly Form 100 via fax (505) 827-8010 or

LAU.Form@state.nm.us

Local administrative unit	HOG
Adjustments sent on filename	HOG092025W1

Row Labels	**Total Overpaid salaries**	**Total Underpaid salaries**	**Actual EE contribs**	**Actual ER contribs**	**Total EE+ER contribs**
R	-5,000.00	-	-535.00	-907.50	-1,442.50
NR	-	5,000.00	535.00	907.50	1,442.50
Grand Total	**-5,000.00**	**5,000.00**	**-**	**-**	**-**

Form 9 Scenario 2

Employee was categorized as an “RU” in August

Employee is working for multiple LAUs

Form 9 needed to change employee from “RU” to “R”

Form 9

Adjustment to Prior Monthly Contribution Report

Form 9 – All Job Categories

Submit with your monthly Form 100 via fax (855) 214-0835 or

LAU.Form@erb.nm.gov

Local administrative unit	HOG
Adjustments sent on filename	HOG092025W1

							Actual					
Previously reported (Y/N)	**Name (First, Middle, Last)**	**Last 4 digits of SSN**	**Reporting period (mm/dd/yyyy)**	**Contrib type**	**Employee rate**	**Employer rate**	**Overpaid salaries (negative)**	**Underpaid salaries (positive)**	**Employee contribs**	**Employer contribs**	**Total contributions**	**Explanation for adjustment**
Y	Severus Snape	6660	8/31/2025	RU	7.90%	18.15%	-5,000.00	-	-395.00	-907.50	**-1,302.50**	Move wages from Ru to R
Y	Severus Snape	6660	8/31/2025	R	10.70%	18.15%	-	5,000.00	535.00	907.50	**1,442.50**	Move wages from RU to R
					0.00%	0.00%			-	-	**-**	

Form 100 Summary

Adjustment to Prior Monthly Contribution Report

Form 9 – All populations

Submit with your monthly Form 100 via fax (505) 827-8010 or

LAU.Form@state.nm.us

Local administrative unit	HOG
Adjustments sent on filename	HOG092025W1

Row Labels	**Total Overpaid salaries**	**Total Underpaid salaries**	**Actual EE contribs**	**Actual ER contribs**	**Total EE+ER contribs**
R	-	5,000.00	535.00	907.50	1,442.50
RU	-5,000.00	-	-395.00	-907.50	-1,302.50
Grand Total	**-5,000.00**	**5,000.00**	**140.00**	**-**	**140.00**

Form 9 Scenario 3

Employee was paid sick leave buy out.

Sick Leave Stipends are not contributory wages.

Form 9 needed to remove wages.

Form 9

ERB

Adjustment to Prior Monthly Contribution Report

Form 9 – All Job Categories

Submit with your monthly Form 100 via fax (855) 214-0835 or

LAU.Form@erb.nm.gov

Local administrative unit	HOG
Adjustments sent on filename	HOG092025W1

							Actual					
Previously reported (Y/N)	**Name (First, Middle, Last)**	**Last 4 digits of SSN**	**Reporting period (mm/dd/yyyy)**	**Contrib type**	**Employee rate**	**Employer rate**	**Overpaid salaries (negative)**	**Underpaid salaries (positive)**	**Employee contribs**	**Employer contribs**	**Total contributions**	**Explanation for adjustment**
Y	Filius Flitwick	1234	8/31/2025	R	10.70%	18.15%	-500.00	-	-53.50	-90.75	**-144.25**	Sick Leave Stipend
					0.00%	0.00%	-	-	-	-	**-**	

Form 100 Summary

ERB

Adjustment to Prior Monthly Contribution Report

Form 9 – All populations

Submit with your monthly Form 100 via fax (505) 827-8010 or

LAU.Form@state.nm.us

Local administrative unit	HOG
Adjustments sent on filename	HOG092025W1

Row Labels	**Total Overpaid salaries**	**Total Underpaid salaries**	**Actual EE contribs**	**Actual ER contribs**	**Total EE+ER contribs**
R	-500.00	-	-53.50	-90.75	-144.25
Grand Total	**-500.00**	**-**	**-53.50**	**-90.75**	**-144.25**

Form 9 Scenario 4

Employee was not paid full **summer payroll** amount.

Contracted Employees must be paid their contract in June.

Wages need to be moved from July to June.

Form 9

Adjustment to Prior Monthly Contribution Report

Form 9 – All Job Categories

Submit with your monthly Form 100 via fax (855) 214-0835 or

LAU.Form@erb.nm.gov

Local administrative unit	HOG
Adjustments sent on filename	HOG092025W1

							Actual					
Previously reported (Y/N)	**Name (First, Middle, Last)**	**Last 4 digits of SSN**	**Reporting period (mm/dd/yyyy)**	**Contrib type**	**Employee rate**	**Employer rate**	**Overpaid salaries (negative)**	**Underpaid salaries (positive)**	**Employee contribs**	**Employer contribs**	**Total contributions**	**Explanation for adjustment**
Y	Rubeus Hagrid	9876	7/31/2025	R	10.70%	18.15%	-2,000.00	-	-214.00	-363.00	**-577.00**	Summer Payroll
Y	Rubeus Hagrid	9876	6/30/2025	R	10.70%	18.15%	-	2,000.00	214.00	363.00	**577.00**	Summer Payroll

Form 100 Summary

Adjustment to Prior Monthly Contribution Report

Form 9 – All populations

Submit with your monthly Form 100 via fax (505) 827-8010 or

LAU.Form@state.nm.us

Local administrative unit	HOG
Adjustments sent on filename	HOG102025W1

Row Labels	**Total Overpaid salaries**	**Total Underpaid salaries**	**Actual EE contribs**	**Actual ER contribs**	**Total EE+ER contribs**
R	-2,000.00	2,000.00	-	-	-
Grand Total	**-2,000.00**	**2,000.00**	**-**	**-**	**-**

Form 9 Scenario 5

Employee has two accounts due to an incorrect SSN.

Must move all the wages and contributions out of the incorrect SSN account.

The wages will then need to be reported under the correct SSN.

Form 9

ERB

Adjustment to Prior Monthly Contribution Report

Form 9 – All Job Categories

Submit with your monthly Form 100 via fax (855) 214-0835 or

LAU.Form@erb.nm.gov

Local administrative unit	HOG
Adjustments sent on filename	HOG112025W1

							Actual					
Previously reported (Y/N)	**Name (First, Middle, Last)**	**Last 4 digits of SSN**	**Reporting period (mm/dd/yyyy)**	**Contrib type**	**Employee rate**	**Employer rate**	**Overpaid salaries (negative)**	**Underpaid salaries (positive)**	**Employee contribs**	**Employer contribs**	**Total contributions**	**Explanation for adjustment**
Y	Gilderoy Lockhart	7713	8/31/2017	R	10.70%	13.90%	-1,300.00	-	-139.10	-180.70	**-319.80**	Wrong SSN
Y	Gilderoy Lockhart	7713	7/31/2017	R	10.70%	13.90%	-1,300.00		-139.10	-180.70	**-319.80**	Wrong SSN
Y	Gilderoy Lockhart	7713	6/30/2017	R	10.70%	13.90%	-1,300.00		-139.10	-180.70	**-319.80**	Wrong SSN
N	Gilderoy Lockhart	7713	8/31/2017	R	10.70%	13.90%		1,300.00	139.10	180.70	**319.80**	Correct SSN
N	Gilderoy Lockhart	7713	7/31/2017	R	10.70%	13.90%		1,300.00	139.10	180.70	**319.80**	Correct SSN
N	Gilderoy Lockhart	7713	6/30/2017	R	10.70%	13.90%		1,300.00	139.10	180.70	**319.80**	Correct SSN

Form 100 Summary

ERB

Adjustment to Prior Month

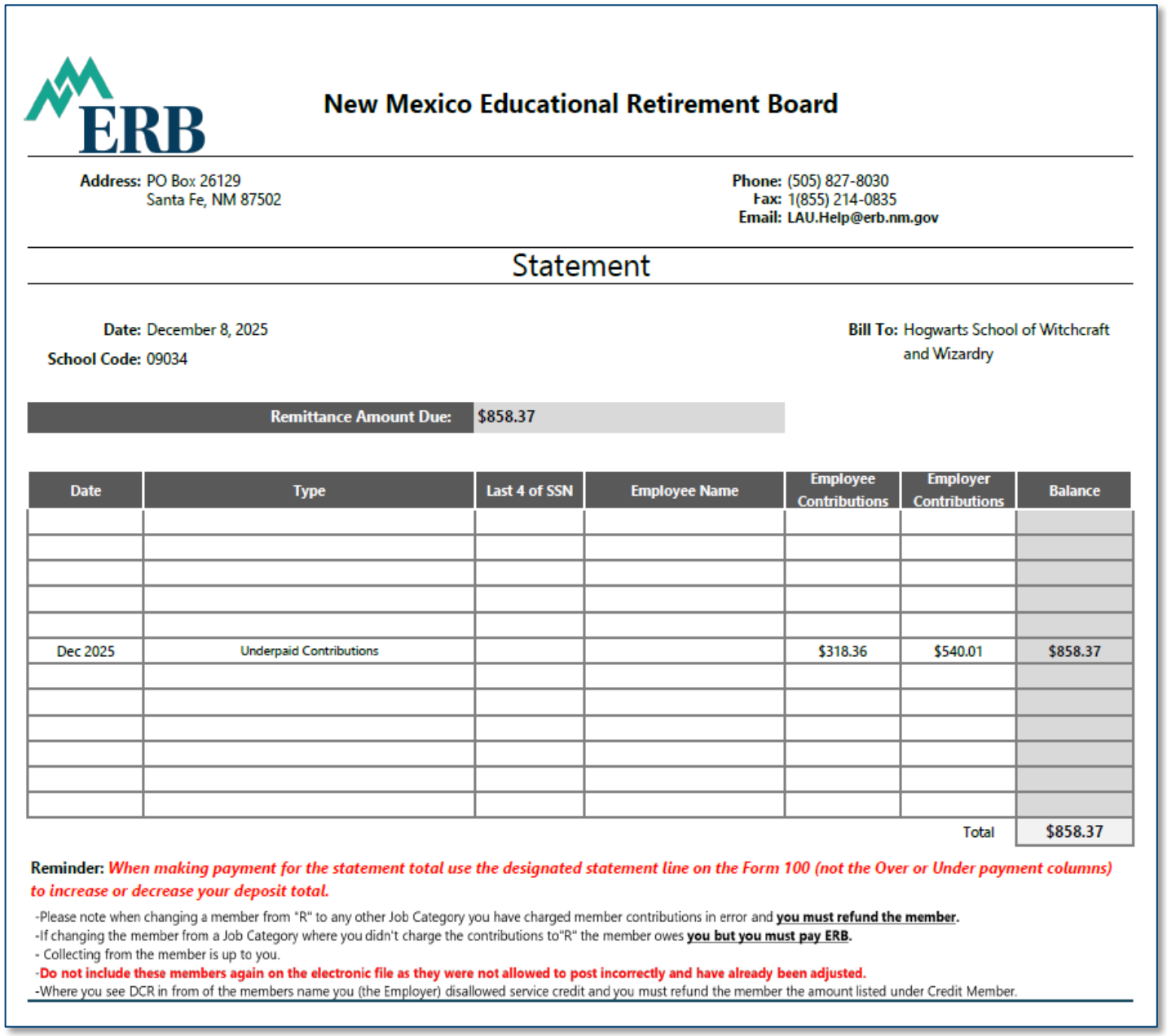
Submit with your monthly Form 100

Local administrative unit	HOG
Adjustments sent on filename	HOG112025W1

Row Labels	**Total Overpaid salaries**	**Total Underpaid salaries**	**Actual EE contribs**	**Actual ER contribs**	**Total EE+ER contribs**
R	-3,900.00	3,900.00	-	-	-
Grand Total	**-3,900.00**	**3,900.00**	**-**	**-**	**-**

Statement Example

- The Overpaid Contributions due to a discrepancy between Form 100 and the Work Report for the specified job category or categories.
- ERB was unable to determine the cause.
- With LAU review, they can determine the employee with the underpaid contributions that needs correcting.
- A Form 9 will be needed for these corrections, and the statement amount will be added to the Form 100.



New Mexico Educational Retirement Board

Address: PO Box 26129
Santa Fe, NM 87502

Phone: (505) 827-8030
Fax: 1(855) 214-0835
Email: LAU.Help@erb.nm.gov

Statement

Date: December 8, 2025
School Code: 09034

Bill To: Hogwarts School of Witchcraft and Wizardry

Remittance Amount Due:	$858.37

Date	Type	Last 4 of SSN	Employee Name	Employee Contributions	Employer Contributions	Balance
Dec 2025	Underpaid Contributions			$318.36	$540.01	$858.37
					Total	$858.37

Reminder: ***When making payment for the statement total use the designated statement line on the Form 100 (not the Over or Under payment columns) to increase or decrease your deposit total.***

-Please note when changing a member from "R" to any other Job Category you have charged member contributions in error and **you must refund the member.**
-If changing the member from a Job Category where you didn't charge the contributions to"R" the member owes **you but you must pay ERB.**
- Collecting from the member is up to you.
-**Do not include these members again on the electronic file as they were not allowed to post incorrectly and have already been adjusted.**
-Where you see DCR in from of the members name you (the Employer) disallowed service credit and you must refund the member the amount listed under Credit Member.

Form 100 Example 1

Monthly Contribution Report

Form 100 – July 1, 2025 through June 30, 2026

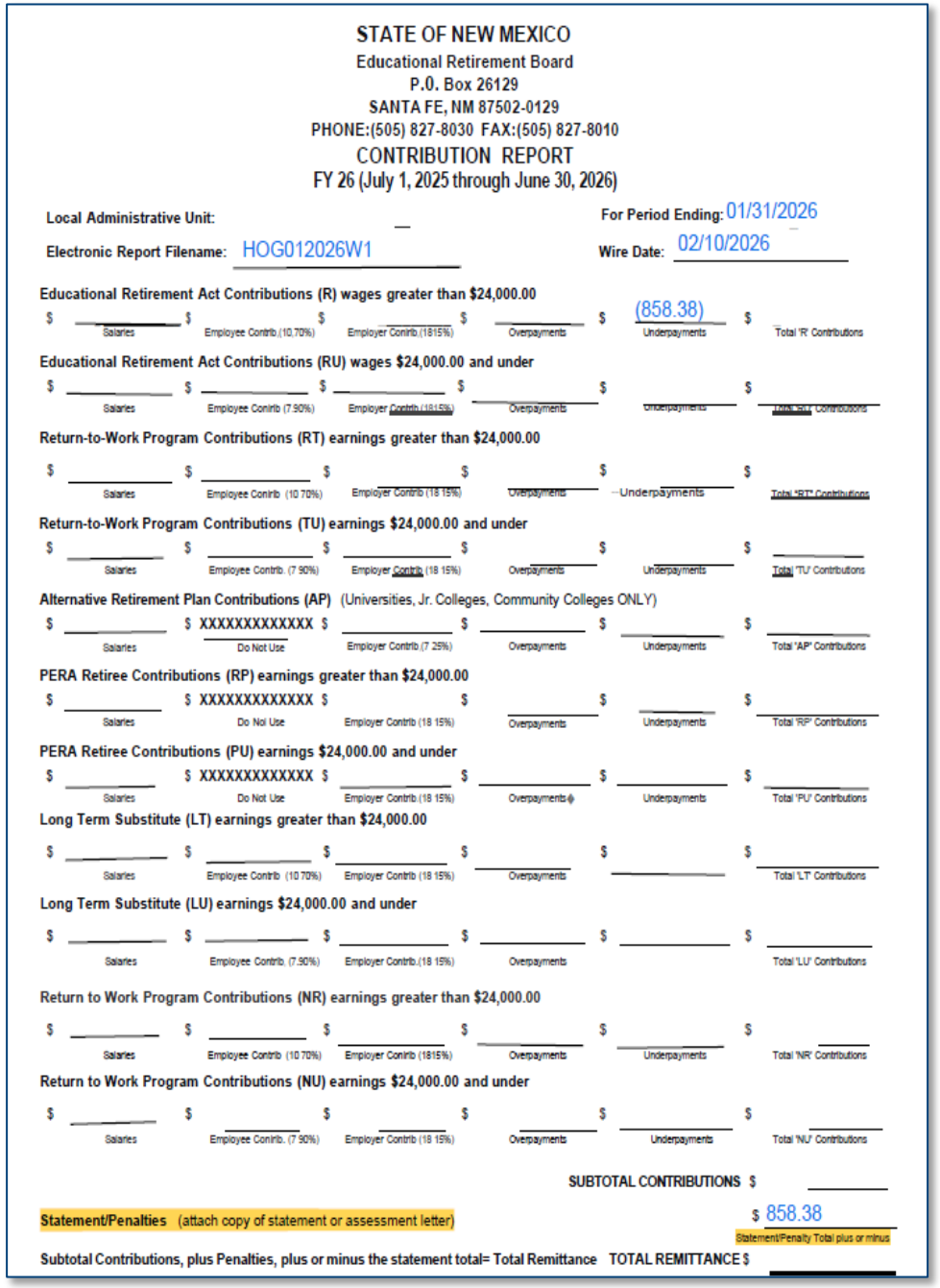
Submit with your monthly Form 9s via fax 1-(855) 214-0835 or LAU.Form@erb.nm.gov

Local Administrative	Hogwarts School of Witchcraft and Wizardry	**School Code**	9034	**Period ending (m/d/yyyy)**	1/31/2026
Electronic report name	HOG012026W1			**Wire date (m/d/yyyy)**	2/10/2026

Contribution type	Employee rate	Employer rate	Salaries	Employee contributions	Employer contributions	Adjustments due to: Overpaid contrib	Adjustments due to: Underpaid contrib	Total contributions	*Expected: Employee contribs*	*Expected: Employer contribs*
R	10.70%	18.15%	$ -	$ -	$ -	$ -	$ (858.38)	$ (858.38)	*0.00*	*0.00*
RU	7.90%	18.15%						$ -	*0.00*	*0.00*
LT	10.70%	18.15%						$ -	*0.00*	*0.00*
LU	7.90%	18.15%						$ -	*0.00*	*0.00*
RT	10.70%	18.15%						$ -	*0.00*	*0.00*
RP	0.00%	18.15%						$ -	*0.00*	*0.00*
TU	7.90%	18.15%						$ -	*0.00*	*0.00*
PU	0.00%	18.15%						$ -	*0.00*	*0.00*
NR	10.70%	18.15%						$ -	*0.00*	*0.00*
NU	7.90%	18.15%						$ -	*0.00*	*0.00*
AP	0.00%	7.25%						$ -	*0.00*	*0.00*
		Sub-total	*0.00*	*0.00*	*0.00*	*0.00*	*(858.38)*	***(858.38)***	*0.00*	*0.00*
Statement/Penalties (attach copy of statement or assessment letter)								**858.38**		
							TOTAL	**0.00**		

I hereby certify to the best of my knowledge and belief that this form, the electronic Work Report and Member Detail file, and the associated contributions are true and correct and in compliance

Form 100 Example 2



STATE OF NEW MEXICO
Educational Retirement Board
P.O. Box 26129
SANTA FE, NM 87502-0129
PHONE:(505) 827-8030 FAX:(505) 827-8010

CONTRIBUTION REPORT
FY 26 (July 1, 2025 through June 30, 2026)

Local Administrative Unit:

For Period Ending: 01/31/2026

Electronic Report Filename: HOG012026W1

Wire Date: 02/10/2026

Educational Retirement Act Contributions (R) wages greater than $24,000.00

$ Salaries | $ Employee Contrib.(10.70%) | $ Employer Contrib.(18.15%) | $ Overpayments | $ (858.38) Underpayments | $ Total 'R' Contributions

Educational Retirement Act Contributions (RU) wages $24,000.00 and under

$ Salaries | $ Employee Contrib (7.90%) | $ Employer Contrib (18.15%) | $ Overpayments | $ Underpayments | $ Total 'RU' Contributions

Return-to-Work Program Contributions (RT) earnings greater than $24,000.00

$ Salaries | $ Employee Contrib (10.70%) | $ Employer Contrib (18.15%) | $ Overpayments | $ Underpayments | $ Total 'RT' Contributions

Return-to-Work Program Contributions (TU) earnings $24,000.00 and under

$ Salaries | $ Employee Contrib. (7.90%) | $ Employer Contrib (18.15%) | $ Overpayments | $ Underpayments | $ Total 'TU' Contributions

Alternative Retirement Plan Contributions (AP) (Universities, Jr. Colleges, Community Colleges ONLY)

$ Salaries | $ XXXXXXXXXXXX Do Not Use | $ Employer Contrib.(7.25%) | $ Overpayments | $ Underpayments | $ Total 'AP' Contributions

PERA Retiree Contributions (RP) earnings greater than $24,000.00

$ Salaries | $ XXXXXXXXXXXX Do Not Use | $ Employer Contrib (18.15%) | $ Overpayments | $ Underpayments | $ Total 'RP' Contributions

PERA Retiree Contributions (PU) earnings $24,000.00 and under

$ Salaries | $ XXXXXXXXXXXX Do Not Use | $ Employer Contrib.(18.15%) | $ Overpayments | $ Underpayments | $ Total 'PU' Contributions

Long Term Substitute (LT) earnings greater than $24,000.00

$ Salaries | $ Employee Contrib (10.70%) | $ Employer Contrib (18.15%) | $ Overpayments | $ | $ Total 'LT' Contributions

Long Term Substitute (LU) earnings $24,000.00 and under

$ Salaries | $ Employee Contrib. (7.90%) | $ Employer Contrib.(18.15%) | $ Overpayments | $ | $ Total 'LU' Contributions

Return to Work Program Contributions (NR) earnings greater than $24,000.00

$ Salaries | $ Employee Contrib (10.70%) | $ Employer Contrib (18.15%) | $ Overpayments | $ Underpayments | $ Total 'NR' Contributions

Return to Work Program Contributions (NU) earnings $24,000.00 and under

$ Salaries | $ Employee Contrib. (7.90%) | $ Employer Contrib (18.15%) | $ Overpayments | $ Underpayments | $ Total 'NU' Contributions

SUBTOTAL CONTRIBUTIONS $

Statement/Penalties (attach copy of statement or assessment letter) $ 858.38 Statement/Penalty Total plus or minus

Subtotal Contributions, plus Penalties, plus or minus the statement total= Total Remittance TOTAL REMITTANCE $

Do you still have questions and need further assistance?

Please let me know by emailing me at lau.help@erb.nm.gov


Thank you for your time!