

TITLE 2 PUBLIC FINANCE
CHAPTER 80 PUBLIC EMPLOYEES RETIREMENT
PART 1900 PUBLIC EMPLOYERS

2.80.1900.1 ISSUING AGENCY: Public Employees Retirement Association, P. O. Box 2123, Santa Fe, New Mexico 87504-2123
[10-15-97; 2.80.1900.1 NMAC - Rn, 2 NMAC 80.1900.1, 12-28-01]

2.80.1900.2 SCOPE: This rule affects municipal employers, employees of affiliated public employers, and the association under the Public Employees Retirement Act.
[10-15-97; 2.80.1900.2 NMAC - Rn, 2 NMAC 80.1900.2, 12-28-01]

2.80.1900.3 STATUTORY AUTHORITY: This rule is authorized by NMSA 1978, Sections 10-11-122 and 10-11-130, as amended.
[10-15-97; 2.80.1900.3 NMAC - Rn, 2 NMAC 80.1900.3, 12-28-01]

2.80.1900.4 DURATION: Permanent.
[10-15-97; 2.80.1900.4 NMAC - Rn, 2 NMAC 80.1900.4, 12-28-01]

2.80.1900.5 EFFECTIVE DATE: October 21, 1988, unless a different date is cited at the end of a section.
[10-15-97; 2.80.1900.5 NMAC - Rn, 2 NMAC 80.1900.5, 12-28-01]

2.80.1900.6 OBJECTIVE: The objective of this rule is to set forth the information that is required by the association from public employers seeking affiliation with PERA.
[10-15-97; 2.80.1900.6 NMAC - Rn, 2 NMAC 80.1900.6, 12-28-01]

2.80.1900.7 DEFINITIONS: [Reserved]

2.80.1900.8 GENERAL PROVISIONS

A. Any public employer that seeks to become an affiliated public employer shall provide the association with the following information for review:

(1) a certified copy of the resolution or ordinance adopted by the public employer pursuant to NMSA 1978, Section 10-11-122(B); and

(2) if the public employer is a local public body subject to the jurisdiction of the local government division of the New Mexico department of finance and administration, written certification by the local government division that the public employer has the approved budget sufficient to pay the contributions required upon affiliation with PERA; and

(3) such written information as the association may request to establish that the employer seeking to affiliate qualifies as one of the entities specifically listed in the definition of “public employer” contained in NMSA 1978, Section 10-11-2(P); and

(4) such information as is required by the association to make a good faith determination that the public employer meets the definition of a “governmental plan” as that term is used in Section 414(d) of the Internal Revenue Code of 1986, as amended, including but not limited to the following:

(a) a fully completed affiliated public employer questionnaire, in a form prescribed by the association, containing information pertinent to determining the employer’s qualified plan status; and

(b) any supplementary information requested by the association to clarify, supplement, explain, or correct the information contained in the completed questionnaire;

(5) in the event that the association determines that the information provided by the employer in the questionnaire, or in any supplementary submission, is in any way unclear or insufficient to permit the association to make a good faith determination that the employer meets the governmental plan definition, the association may request that the employer seek a ruling from the internal revenue service to confirm that the employer meets such definition.

B. The employer shall not be deemed to have satisfied the information requirements of this part until so notified in writing by the association.

C. The association shall notify the public employer in writing whether the employer has met the requirements for affiliation and the effective date of affiliation. No later than thirty days after the effective date of affiliation, the public employer shall file the following information with the association:

(1) a list of all employees on its payroll and an indication whether each employee on the list is a member of the association or intends to be exempt from membership; and

(2) a written application for exemption, in a form prescribed by the association, for each elected official and employee who intends to be exempt from membership in the association pursuant to NMSA 1978, Section 10-11-3(B); and

(3) a written application for membership, in a form prescribed by the association, for each employee who is required to be a member of the association pursuant to NMSA 1978, Section 10-11-3(A).
[10-15-97; 11-15-97; 2.80.1900.8 NMAC - Rn, 2 NMAC 80.1900.8, 12-28-01]

HISTORY of 2.80.1900 NMAC:

Pre-NMAC History: The material in this part was derived from that previously filed with the State Records Center and Archives under: PERA Rule 1900.0, Public Employers, filed on 10-21-88.

History of Repealed Material:

2 NMAC 80.1900, Paragraph 8.2.1, 8.2.2 - Repealed 11-15-97