

**INCORPORATED COUNTY OF LOS ALAMOS RESOLUTION NO. 23-14**

**A RESOLUTION INCREASING PICK-UP FOR PERA CONTRIBUTIONS PREVIOUSLY ESTABLISHED BY RESOLUTION NO. 22-24, BY AUTHORIZING THE INCORPORATED COUNTY OF LOS ALAMOS TO PICK-UP 5.12% FOR FY24, AND 5.27% FOR FY25 OF PERA MEMBER CONTRIBUTIONS FOR MEMBERS COVERED UNDER MUNICIPAL FIRE PLAN 5**

**WHEREAS**, NMSA 1978, Section 10-11-5, authorizes affiliated public employers to be responsible for making contributions of up to seventy-five percent (75%) of its employees' member contributions to the Public Employees Retirement Association (PERA) under certain conditions; and

**WHEREAS**, on November 15, 2022, the Incorporated County of Los Alamos County Council ("Council") passed Resolution No. 22-24, whereby it committed to be responsible for making additional contributions to PERA wherein the Incorporated County of Los Alamos ("County" or "Employer") agreed to "pick-up" 5% of employees' required contribution for employees covered under the Municipal Fire Plan 5. This pick-up contribution resulted in a total Employer contribution of 27.40% of employees' annual base salaries. As a result of the contributions picked-up by the Employer, the employees contribute 14.70% of employees' salaries; and

**WHEREAS**, pursuant to NMSA 1978, Section 10-11-114(C), under this Resolution and effective July 9, 2023, through July 6, 2024, Council elects to pick-up 5.12% of employees' contributions for employees covered under the Municipal Fire Plan 5. After the pick-up of member contributions, the employees' contribution percentage will be 15.08% of salary, and the Employer pick-up of employees' contributions will be 28.02% of the employees' salaries; and

**WHEREAS**, pursuant to NMSA 1978, Section 10-11-114(D), beginning July 7, 2024, through July 5, 2025, Council elects to pick-up 5.27% of employees' contributions for employees covered under the Municipal Fire Plan 5. After the pick-up of member contributions, the employees' contribution percentage will be 15.43% of salary, and the Employer pick-up of employees' contributions will be 28.67% of the employees' salaries under this Resolution.

**NOW, THEREFORE, BE IT RESOLVED** by the Council of the Incorporated County of Los Alamos that:

**Section 1.** Except as expressly modified by this Resolution No. 23-14, the terms and conditions of Resolution No. 22-24 remain unchanged and in effect.

[this section intentionally left blank]

**Section 2.** The Incorporated County of Los Alamos, pursuant to NMSA 1978, Section 10-11-5, hereby elects to be responsible for making additional contributions to employees covered under the Municipal Fire Plan 5 total member contributions to the Public Employees Retirement Association for the Incorporated County of Los Alamos Municipal Fire Plan 5, as detailed in this Resolution No. 23-14, rates to be effective on the dates noted herein.

**PASSED AND ADOPTED** this 2<sup>nd</sup> day of May 2023.

**COUNCIL OF THE INCORPORATED  
COUNTY OF LOS ALAMOS, NEW MEXICO**

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**Denise Derkacs,  
Council Chair**

**ATTEST: (Seal)**

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**Naomi D. Maestas,  
Los Alamos County Clerk**