

INCORPORATED COUNTY OF LOS ALAMOS RESOLUTION NO. 25-09

A RESOLUTION INCREASING PICK-UP FOR PERA CONTRIBUTIONS PREVIOUSLY ESTABLISHED BY RESOLUTION NO. 23-14, BY AUTHORIZING THE INCORPORATED COUNTY OF LOS ALAMOS TO PICK-UP 5.42% FOR FY26, AND THEREAFTER, 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 May 2, 2023, the Incorporated County of Los Alamos County Council ("Council") passed Resolution No. 23-14, 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" 5.12% for Fiscal Year 2024 and 5.27% for Fiscal Year 2025 of employees' required contribution for employees covered under the Municipal Fire Plan 5. This pick-up contribution resulted in a total employer contribution of 28.67% of employees' annual base salaries. As a result of the contributions picked-up by the Employer, the employees contribute 15.43% of employees' salaries; and

WHEREAS, pursuant to NMSA 1978, Section 10-11-114(E), under this Resolution and effective July 6, 2025, Council elects to pick-up 5.42% 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 15.78% of salary, and the employer pick-up of employees' contributions will be 29.32% of the employees' salaries.

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. 25-09, the terms and conditions of Resolution No. 23-14 remain unchanged and in effect.

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. 25-09, rates to be effective on the dates noted herein.

PASSED AND ADOPTED this 20th day of May 2025.

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

**Theresa Cull,
Council Chair**

ATTEST: (Seal)

**Michael D. Redondo,
Los Alamos County Clerk**