

INCORPORATED COUNTY OF LOS ALAMOS RESOLUTION NO. 24-18

A RESOLUTION INCREASING PICK-UP FOR PERA CONTRIBUTIONS PREVIOUSLY ESTABLISHED BY RESOLUTION NO. 22-23, BY AUTHORIZING THE INCORPORATED COUNTY OF LOS ALAMOS TO PICK-UP 5.32% FOR FY25 AND 5.47% FOR FY26 OF PERA MEMBER CONTRIBUTIONS FOR MEMBERS COVERED UNDER MUNICIPAL POLICE 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. 22-23, 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 Police Plan 5. This pick-up contribution resulted in a total Employer contribution of 24.65% of employees' annual base salaries. As a result of the contributions picked-up by the Employer, the employees contribute 13.30% of employees' salaries; and

WHEREAS, pursuant to NMSA 1978, Section 10-11-84(DG), under this Resolution and effective July 7, 2024, through July 6, 2025, Council elects to pick-up 5.32% of employees' contributions for employees covered under the Municipal Police Plan 5. After the pick-up of member contributions, the employees' contribution percentage will be 13.98% of salary, and the Employer pick-up of employees' contributions will be 25.97% of the employees' salaries.

WHEREAS, pursuant to NMSA 1978, Section 10-11-84(EG), under this Resolution and effective July 7, 2025, through July 6, 2026, Council elects to pick-up 5.47% of employees' contributions for employees covered under the Municipal Police Plan 5. After the pick-up of member contributions, the employees' contribution percentage will be 14.33% of salary, and the Employer pick-up of employees' contributions will be 26.62% 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. 24-18, the terms and conditions of Resolution No. 22-23 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' Municipal Police Plan 5 total member contributions to the Public Employees Retirement Association for the Incorporated County of Los Alamos Municipal Police Plan 5, as detailed in this Resolution 24-18, rates to be effective on the dates noted herein.

PASSED AND ADOPTED this 25th day of June 2024.

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

**Denise Derkacs,
Council Chair**

ATTEST: (Seal)

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