

**TITLE 1            GENERAL GOVERNMENT ADMINISTRATION**  
**CHAPTER 18    EXECUTIVE RECORDS RETENTION AND DISPOSITION SCHEDULES (ERRDS)**  
**PART 366       ERRDS, PUBLIC EMPLOYEES RETIREMENT ASSOCIATION**

**1.18.366.1       ISSUING AGENCY:** State Commission of Public Records - State Records Center and Archives.  
[1.18.366.1 NMAC - Rp, 1.18.366.1 NMAC, 09/26/2011]

**1.18.366.2       SCOPE:** public employees' retirement association  
[1.18.366.2 NMAC - Rp, 1.18.366.2 NMAC, 09/26/2011]

**1.18.366.3       STATUTORY AUTHORITY:** Section 14-3-4 NMSA 1978. It shall be the duty of the commission to adopt and publish rules and regulations to carry out the purposes of the Public Records Act. Section 14-3-6 NMSA 1978. The administrator shall establish a records management program for the application of efficient and economical management methods for the creation, utilization, maintenance, retention, preservation and disposal of public records.  
[1.18.366.3 NMAC - Rp, 1.18.366.3 NMAC, 09/26/2011]

**1.18.366.4       DURATION:** Permanent  
[1.18.366.4 NMAC - Rp, 1.18.366.4 NMAC, 09/26/2011]

**1.18.366.5       EFFECTIVE DATE:** September 26, 2011 unless a later date is cited at the end of the section.  
[1.18.366.5 NMAC - Rp, 1.18.366.5 NMAC, 09/26/2011]

**1.18.366.6       OBJECTIVE:** To establish a records retention schedule for the orderly management, retention, disposition and preservation of records necessary for carrying out the Public Records Act pursuant to Section 14-3-6 NMSA 1978.  
[1.18.366.6 NMAC - Rp, 1.18.366.6 NMAC, 09/26/2011]

**1.18.366.7       DEFINITIONS:**

**A.       "Active member"** means a member currently working for a PERA-affiliated employer and are currently making contributions to PERA or members who have terminated with a PERA-affiliated employer and have not been refunded their contributions.

**B.       "Administrator"** means the state records administrator (Section 14-3-2 NMSA 1978).

**C.       "Affiliated public employer"** means the state and any public employer affiliated with the association as provided in the Public Employees Retirement Act but does not include an employer pursuant to the Magistrate Retirement Act, the Judicial Retirement Act or the Educational Retirement Act.

**D.       "Agency"** means any state agency, department, bureau, board, commission, institution or other organization of the state government, the territorial government and the Spanish and Mexican governments in New Mexico (Section 14-3-2 NMSA 1978).

**E.       "Archives"** means the permanent records of the state of New Mexico, which may include government and private collections of the Spanish, Mexican, territorial and statehood periods, assessed to have significant historical value to warrant their preservation by the state of New Mexico. The term also refers to the organizational unit of the SRCA storing these records.

**F.       "Disposition"** means final action that puts into effect the results of an appraisal decision for a series of records (i.e., transfer to archives or destruction).

**G.       "Former member"** means a member who does not currently work for a PERA-affiliated employer and has been refunded all contributions.

**H.       "Inactive member"** means a member who does not currently work for a PERA-affiliated employer and still has contributions on account with PERA.

**I.       "Metadata"** means data that describes other data, serving as an informative label.

**J.       "Microphotography"** means the transfer of images onto film and electronic imaging or other information storage techniques that meet the performance guidelines for legal acceptance of public records produced by information system technologies pursuant to regulations adopted by the commission.

**K.       "Non-record"** means extra copies of documents kept solely for convenience of reference, stocks of publications, records not usually included within the scope of the official records of an agency or government entity and library material intended only for reference or exhibition. The following specific types of materials are

non-records: materials neither made nor received in pursuance of statutory requirements nor in connection with the functional responsibility of the officer or agency; extra copies of correspondence; preliminary drafts; blank forms, transmittal letters or forms that do not add information; sample letters; and reading file or informational files.

**L. "Non-vested member"** means a member that has not earned five or more years of service credit with PERA.

**M. "Public record"** means all books, papers, maps, photographs or other documentary materials, regardless of physical form or characteristics, made or received by any agency in pursuance of law or in connection with the transaction of public business and preserved, or appropriate for preservation, by the agency or its legitimate successor as evidence of the organization, functions, policies, decisions, procedures, operations or other activities of the government, or because of the informational and historical value of data contained therein (Section 14-4-2 NMSA 1978).

**N. "Records custodian"** means the statutory head of the agency using or maintaining the records or the custodian's designee.

**O. "Records management"** means the systematic control of all records from creation or receipt through processing, distribution, maintenance and retrieval, to their ultimate disposition.

**P. "Records retention and disposition schedule"** means rules adopted by the commission pursuant to Section 14-3-4 NMSA 1978 describing records of an agency, establishing a timetable for their life cycle and providing authorization for their disposition.

**Q. "Retention"** means the period of time during which records must be maintained by an organization because they are needed for operational, legal, fiscal, historical or other purposes.

**R. "Vested member"** means a member that has earned five or more years of service credit with PERA.

[1.18.366.7 NMAC - Rp, 1.18.366.7 NMAC, 09/26/2011]

#### **1.18.366.8 ABBREVIATIONS AND ACRONYMS:**

- A. "CAFR"** stands for comprehensive annual financial report.
- B. "CFR"** stands for code of federal regulations.
- C. "EDRRDS"** stands for education records retention and disposition schedules.
- D. "ERRDS"** stands for executive records retention and disposition schedules.
- E. "GRRDS"** stands for general records retention and disposition schedules.
- F. "IRS"** stands for internal revenue service.
- G. "JRRDS"** stands for judicial records retention and disposition schedules.
- H. "LRRDS"** stands for legislative records retention and disposition schedules.
- I. "LGRRDS"** stands local government records retention and disposition schedules.
- J. "PERA"** stands for public employees' retirement association.
- K. "RIOS"** stands for retirement information online system.
- L. "SHARE"** stands for statewide human resources, accounting and financial system.
- M. "SRCA"** stands for state records center and archives.
- N. "USC"** stands for United States code.

[1.18.366.8 - Rp, 1.18.366.8 NMAC, 09/26/2011]

#### **1.18.366.9 INSTRUCTIONS:**

**A.** Records retention and disposition schedules identify the types of records maintained by state agencies and specify a period of time which records must be retained. A retention period may be stated in terms of months or years and is sometimes expressed as contingent upon the occurrence of an event. There are several types of records retention and disposition schedules created by the SRCA for state agencies. General schedules list records common to all agencies and executive schedules list records specific to an agency. Each record series will be represented in the format listed below.

- (1) **Program** - describes the function of the records
- (2) **Maintenance system** - describes how an agency files (organizes) records
- (3) **Description** - describes the purpose and content of a record
- (4) **Retention** - defines the length of time records must be kept before they are eligible for destruction or archival preservation.

**B.** For records of a general administrative nature, refer to the GRRDS, General Administrative, 1.15.2 NMAC.

**C.** For records of a financial nature, refer to the GRRDS, General Financial, 1.15.4 NMAC.

- D. For records of a personnel nature, refer to the GRRDS, General Personnel, 1.15.6 NMAC.
- E. For records of a medical nature, refer to the GRRDS, General Medical, 1.15.8 NMAC.
- F. Retention periods shall be extended until six months after all current or pending litigation; current claims, audit exceptions or court orders involving a record have been resolved or concluded.
- G. The descriptions of files are intended to be evocative, not complete. For example, there will always be some documents that are included in a file that are not listed in the description, and similarly, not every file will contain an example of each document listed in the description.
- H. Confidentiality is denoted for files likely to contain confidential materials or information; however files without a confidentiality note may contain confidential or privileged information. Failure to include a confidentiality note in the description of a record series does not waive confidentiality. Refer questions concerning the confidentiality of a file to legal counsel for the agency.
- I. Access to confidential documents, information or files shall be only by authorization of the agency records custodian (Section 14-2-8 NMSA 1978), or by the office of the attorney general or by court order, unless otherwise provided by law. Release of confidential documents to law enforcement and other government agencies, shall only be upon specific statutory authorization or court order.
- J. Records may be photographed, microfilmed, digitized or converted to computer output microfilm provided a microphotography plan has been approved by the state records administrator (Section 14-3-17 NMSA 1978). Such photographs, microfilms, photographic film or microphotographs shall be deemed to be an original record for all purposes, including introduction as evidence in all courts or administrative agencies (Section 14-1-6 NMSA 1978).
- K. Public records placed on magnetic tapes, disks or other data processing media shall be retained for the length of time specified in records retention and disposition schedules and are subject to the same confidentiality and access restrictions as paper records. See also 1.13.70 NMAC, Performance Guidelines for the Legal Acceptance of Public Records Produced by Information Technology Systems.
- L. Email is a transmission medium for content that may or may not be a public record. Email messages that contain information sent or received by an agency in connection with the transaction of official state business or in pursuance of law are public records and are subject to retention requirements established in records retention and disposition schedules. Email messages are required to be categorized, filed and retained on the basis of content (1.13.4 NMAC, Records Management Requirements for Electronic Messaging). The content of email messages may vary considerably; therefore, each email shall be evaluated to determine if it meets the definition of a public record as defined in the Public Records Act. Non-records or transitory emails that do not provide evidence of official agency policies or business transactions may be deleted.  
[1.18.366.9 NMAC - N, 09/26/2011]

**1.18.366.10 - 1.18.366.14 [RESERVED]**

**1.18.366.15 PERA BOARD ELECTION BALLOT FILES:**

- A. **Program:** membership services
  - B. **Maintenance system:** chronological by date
  - C. **Description:** records documenting the nomination and election of PERA board members. Files may include nominating petitions, voted ballots, undeliverable ballots, ballot registers, voided ballots, etc.
  - D. **Retention:** 60 days after election committee results are approved by the PERA board
- [1.18.366.15 NMAC - Rp, 1.18.366.102 NMAC, 09/26/2011]

**1.18.366.16 MEMBERSHIP FILES:**

- A. **Program:** membership services
  - B. **Maintenance system:** chronological by date
  - C. **Description:** records concerning individual PERA memberships and pension plan histories.
- Membership files are input to the RIOS, 1.18.366.100 NMAC. Files may include *application for membership; survivor beneficiary form; refund beneficiary designation form; PERA termination notice form; change in records form; benefit estimate computations; payment agreement computations; preliminary application for pension; copies of birth, baptismal and marriage certificates; detailed contribution transaction history report; contribution tabulation history summary report; final application for annuity; final benefit estimate report; IRS form 1099; requests for information; affidavit for free military service form; employer certification for free military service form; state transfer form; application for pension for volunteer firefighter; affirmation of marital status form; spousal consent form; direct deposit form; waiver of direct deposit form; tax deduction form; PERA disability*

*retirement kit and forms; application for a reemployed PERA retiree form; contribution remittance; employer certification for retiring employees; model order dividing retirements benefits; employee exclusion from PERA membership; application for exclusion from membership at the time of employer affiliation; volunteer firefighter enrollment form; volunteer firefighter service credit qualification record; volunteer firefighter annual reporting; adjusted qualification record; correspondence; etc.*

**D. Retention:**

(1) **Active members (vested or non-vested) who die before retirement:** eight years after survivor receives final annuity payment or refund of contributions (or refund paid to the estate if applicable)

(2) **Inactive members:** 80 calendar years from date vested member becomes inactive or eight calendar years from date of inactive member's death

(3) **Former members:** 80 calendar years from date contributions are withdrawn

(4) **Retired members:**

(a) **Pension payment plan "A":** eight years after member's date of death

(b) **Pension payments plans "B, C or D":** eight years after date survivor receives final annuity payment in accordance with survivor benefit plan

**E. Confidentiality:** Portions of file may be confidential pursuant, but not limited to 5 USC, Section 552a (i.e., social security number), Section 14-6-1 NMSA 1978 (i.e., health information) and Section 24-14-27 NMSA 1978 Disclosure of records.

[1.18.366.16 NMAC - Rp, 1.18.366.101, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423 & 510 NMAC, 09/26/2011]

**1.18.366.17 VOLUNTEER FIREFIGHTER ANNUAL REPORT FILES:**

**A. Program:** membership services

**B. Maintenance system:** chronological by date of report, then numerically by PERA number

**C. Description:** annual report submitted by a fire department to PERA documenting volunteer firefighter contribution of services for a determination of qualified service credit. This record is input to the RIOS, 1.18.366.100 NMAC. Files may include annual reports indicating the fire department name, address, PERA number, member enrollments, service reported, total number of firefighters reported, fire chief certification, etc.

**D. Retention:** 55 years after close of calendar year in which report is received

**E. Confidentiality:** Portions of file may be confidential pursuant, but not limited to 5 USC, Section 552a (i.e., social security number).

[1.18.366.17 NMAC - Rp, 1.18.366.107 NMAC, 09/26/2011]

**1.18.366.18 - 1.18.366.24 [RESERVED]**

**1.18.366.25 EMPLOYER'S CONTRIBUTION REPORTING FILES:**

**A. Program:** membership services

**B. Maintenance system:** chronological by date, then numerical by employer identification number

**C. Description:** record of employee wages and pension plan contributions reported to PERA by affiliated PERA employers. Information is submitted electronically to the RIOS, 1.18.366.100 NMAC through the SHARE system for state agencies and through online submissions by other affiliated employers. Reported information may include pay period end dates, pay dates, employee names, SSN, employee contributions, employer contributions, total amount of monthly contributions, etc.

**D. Retention:** 55 calendar years from date report received

**E. Confidentiality:** Portions of file may be confidential pursuant, but not limited to 5 USC, Section 552a (i.e., social security number).

[1.18.366.25 NMAC - Rp, 1.18.366.106, 111, 401, 402, 403 & 406 NMAC, 09/26/2011]

**1.18.366.26 - 1.18.366.49 [RESERVED]**

**1.18.366.50 ACTUARIAL VALUATION REPORTS:**

**A. Program:** financial services

**B. Maintenance system:** chronological by date

**C. Description:** record of financial annual reports used to document the actuarial valuation of PERA pension funds and financial status. Digital copies of the reports serve as input to the RIOS, 1.18.366.100 NMAC. This file consists of three reports; actuarial valuation, CAFR and an internal audit.

**D. Retention:** permanent, transfer to archives 25 years from close of fiscal year in which reports are approved by PERA board  
[1.18.366.50 NMAC - Rp, 1.18.366.105 NMAC, 09/26/2011]

**1.18.366.51 - 1.18.366.74 [RESERVED]**

**1.18.366.75 INVESTMENT COMMITTEE FILES:**

**A. Program:** investments  
**B. Maintenance system:** chronological by date  
**C. Description:** record of official investment committee minutes of meetings and supporting documentation. This record is input to the RIOS, 1.18.366.100 NMAC. Files may include reports, proposals, studies, charts, meeting agenda, minutes of meetings, and investment recommendations to the PERA board, etc.  
**D. Retention:** permanent, transfer to archives 10 years from close of fiscal year in which minutes were approved  
[1.18.366.75 NMAC - N, 09/26/2011]

**1.18.366.76 INVESTMENT FILES:**

**A. Program:** investments  
**B. Maintenance system:** chronological by federal fiscal year, then alphabetical by provider name  
**C. Description:** records documenting investment transactions made for PERA by staff and contracted investment consultants and managers. This record is input to the RIOS, 1.18.366.100 NMAC. Files may include provider contracts, letters of authorization to buy and sell securities, confirmations of trade, overnight repurchase agreements, state treasurer's confirmation letters of investments made and income earned, copy of state treasurer's validated deposit slips with attached sale transactions, broker's month-end statements indicating trade date; commission and security fees; number of shares; par value; net dollar amount, monthly transaction reports reconciling assets between PERA and the custodial bank, quarterly investment fund reports showing amount invested; quarterly return for investment; portfolio characteristics; equity holdings, correspondence, etc.  
**D. Retention:** 10 years from the close of the federal fiscal year in which financial audit is released  
[1.18.366.76 NMAC - Rp, 1.18.366.113 NMAC, 09/26/2011]

**1.18.366.77 CUSTODIAL BANK FILES:**

**A. Program:** investments  
**B. Maintenance system:** chronological by federal fiscal year, then alphabetical by custodial bank name  
**C. Description:** records documenting all transactions conducted by custodial banks on behalf of PERA. Portions of this record are input to the RIOS, 1.18.366.100 NMAC. Files may include custodial bank contracts, letters of authorization to buy and sell securities, confirmations of trade, overnight repurchase agreements, state treasurer's confirmation letters of investments made and income earned, copies of state treasurer's validated deposit slips with attached sale transactions, broker's month-end statements, monthly transaction reports reconciling assets between PERA and the custodial bank, quarterly investment fund reports, correspondence, etc.  
**D. Retention:** 10 years from the close of the federal fiscal year in which contract terminated  
[1.18.366.77 NMAC - N, 09/26/2011]

**1.18.366.78 - 1.18.366.87 [RESERVED]**

**1.18.366.88 EMPLOYER AFFILIATION FILES:**

**A. Program:** administrative services  
**B. Maintenance system:** alphabetical by employer name  
**C. Description:** records documenting employers' affiliation agreements, contributions and employers' history with PERA. Portions of this record are input to the RIOS, 1.18.366.100 NMAC. Files may include employers' affiliations retirement plan resolutions, tax deferred contribution resolutions, employer pick-up resolutions, tally sheets to adopt a different coverage plan, department of finance budget approvals, correspondence, etc.  
**D. Retention:** permanent (active file)  
[1.18.366.88 NMAC - Rp, 1.18.366.104 NMAC, 09/26/2011]

**1.18.366.89 SOCIAL SECURITY ACT AGREEMENT AND MODIFICATIONS FILES:**

- A. Program:** administrative services
  - B. Maintenance system:** alphabetical by entity, then chronological by date of agreement or modification of agreement
  - C. Description:** records documenting agreements of state and local government agencies and the social security administration to withhold social security contributions for employees in accordance with Section 218 of the Social Security Act. File may include agreements, modifications of agreements, correspondence, etc.
  - D. Retention:** permanent (active file)
- [1.18.366.89 NMAC - Rp, 1.18.366.109 NMAC, 09/26/2011]

**1.18.366.90 SOCIAL SECURITY CONTRIBUTIONS REPORT FILES:**

- A. Program:** administrative services
  - B. Maintenance system:** chronological by date, then alphabetical by entity
  - C. Description:** report documents employee social security contributions made by state agencies to the former PERA social security division. Files may include state quarterly report of wages paid, state reports of adjustments, recapitulation reports, yearly contribution reports, etc.
  - D. Retention:** close of calendar year 2041
  - E. Confidentiality:** Portions of file may be confidential pursuant, but not limited to 5 USC, Section 552a (i.e., social security number).
- [1.18.366.90 NMAC - Rp, 1.18.366.108 NMAC, 09/26/2011]  
[This function no longer resides at PERA.]

**1.18.366.91 - 1.18.366.99 [RESERVED]**

**1.18.366.100 RETIREMENT INFORMATION ONLINE SYSTEM (RIOS):**

- A. Program:** information systems
- B. Maintenance system:** numerical by primary key
- C. Description:** RIOS is an information system that interfaces with an internal document management system and with SHARE and is used to capture, receive, manage and provides access to data and digital images. Data may include membership information, volunteer firefighter annual report information, employer's monthly contributions information, employer affiliation information, administrative metadata, descriptive metadata, etc. Digital images may include membership documents, IRS form 1099-R documents, actuarial valuation annual financial report documents, investment committee documents, investment documents, custodial bank documents, etc.
- D. Retention:**
  - (1) **Metadata:** 25 years from the disposition date of the image
  - (2) **Membership data and images:**
    - (a) **Active members who die before retirement:** eight years after survivor receives final annuity payment or refund of contributions
    - (b) **Inactive members:** 80 calendar years from date vested member becomes inactive or eight calendar years from date of inactive member's death.
    - (c) **Former members:** 80 calendar years from date contributions are withdrawn
    - (d) **Retired members:**
      - (i) **Pension payment plan "A":** eight years after member's date of death
      - (ii) **Pension payments plans "B, C or D":** eight years after date survivor receives final annuity payment in accordance with survivor benefit plan
  - (3) **Volunteer firefighter annual report data:** 55 years after close of calendar year from date of report
  - (4) **IRS form 1099-R data:** 10 years from close of tax year in which created
  - (5) **Actuarial valuation reports images:** permanent, transfer to archives 25 years from close of fiscal year in which reports are approved by PERA board
  - (6) **Employer's monthly contribution report data:** 55 calendar years from date of report
  - (7) **Investment committee images:** permanent, transfer to archives 10 years from date of meeting
  - (8) **Investment images:** 10 years from the close of the federal fiscal year in which contract terminated

(9) **Custodial bank images:** 10 years from the close of the federal fiscal year in which contract terminated

(10) **Employer affiliation data:** permanent (active file)

**E. Confidentiality:** Portions of file may be confidential pursuant, but not limited to 5 USC, Section 552a (i.e., social security number), Section 14-6-1 NMSA 1978 (i.e., health information) and Section 24-14-27 NMSA 1978 Disclosure of records.

**F. Input:** records used as input for the RIOS are the *public employees retirement association membership files*, 1.18.366.16 NMAC, *volunteer firefighter annual report files*, 1.18.366.17 NMAC, *actuarial valuation, comprehensive annual financial report, and audit files*, 1.18.366.25 NMAC, *employer's monthly contributions report files*, 1.18.366.50 NMAC, *investment committee meeting minutes files*, 1.18.366.75 NMAC, *Investment files*, 1.18.366.26 NMAC and *custodial bank files*, 1.18.366.77 NMAC. Data is also electronically transmitted from several human resource systems (including the SHARE system).

**G. Output:** Because the RIOS is a data-based system, ad hoc and regularly scheduled reports and forms may be generated upon request or demand. When produced these reports and forms are forwarded to the requesting entity. Some of these reports and forms include *daily cash reports*, *IRS form 1099-R*, etc. [1.18.366.100 NMAC - Rp, 1.18.366.601 NMAC, 09/26/2011]

#### **HISTORY of 1.18.366 NMAC:**

**Pre-NMAC History:** Material in the part was derived from that previously filed with the Commission of Public Records - State Records Center and Archives:  
SRC Rule 70-7, Records Retention and Disposition Schedule for P.E.R.A. Social Security, filed March 16, 1970;  
SRC Rule 70-08, Records Retention and Disposition Schedule for Public Employees Retirement Association, filed March 16, 1970; and  
SRC Rule 83-09, Records Retention and Disposition Schedule for Public Employees Retirement Association, filed April 29, 1983.

#### **History of Repealed Material:**

1 NMAC 3.2.93.366, Executive Records Retention and Disposition Schedule, Public Employees' Retirement Association, filed 4/18/1997 - Repealed effective 4/9/2000.  
1.18.366 NMAC, ERRDS, Public Employees' Retirement Association, filed 3/9/2000 - Repealed effective 9/26/2011.