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AN ACT

RELATING TO JUDGES; AMENDING THE JUDICIAL RETIREMENT ACT TO
INCREASE MEMBER CONTRIBUTIONS; AMENDING THE MAGISTRATE
RETIREMENT ACT TO INCREASE MEMBER CONTRIBUTIONS; PROVIDING
FOR SALARIES OF CHIEF JUDGES.

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BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 10-12B-10 NMSA 1978 (being Laws 1992, Chapter 111,
Section 10) is amended to read:

"10-12B-10. MEMBER CONTRIBUTIONS--TAX TREATMENT.--

A. Members, while in office, shall contribute five and one-half
percent of salary to the member contribution fund.

B. Upon implementation, the state, acting as employer of members
covered pursuant to the provisions of the Judicial Retirement Act, shall, solely for
the purpose of compliance with Section 414(h) of the Internal Revenue Code of
1986, pick up for the purposes specified in that section member contributions
required by this section for all annual salary earned by the member. Member
contributions picked up pursuant to the provisions of this section shall be treated as
employer contributions for purposes of determining income tax obligations under
the Internal Revenue Code of 1986; however, such picked-up member contributions
shall be included in the determination of the member's gross annual salary for all
other purposes under federal and state laws. Member contributions picked up
pursuant to the provisions of this section shall continue to be designated member
contributions for all purposes of the Judicial Retirement Act and shall be considered
as part of the member's annual salary for purposes of determining the amount of
the member's contribution. The provisions of this section are mandatory, and the
member shall have no option concerning the pickup or to the receipt of the

1 contributed amounts directly instead of having the amounts paid by the employer to S
2 the retirement system. Implementation occurs upon authorization by the board. In B
3 no event may implementation occur other than at the beginning of a pay period 2
4 applicable to the member. 2

5 C. The increase in member contributions provided for in this 2004 P
6 act is contingent upon the inclusion of not less than a six percent salary increase for a
7 justices and judges in legislation enacted into law by the second session of the g
8 forty-sixth legislature." e
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9 Section 2. Section 10-12C-10 NMSA 1978 (being Laws 1992, Chapter 118,
10 Section 10) is amended to read:

11 "10-12C-10. MEMBER CONTRIBUTIONS--TAX TREATMENT.--

12 A. Members, while in office, shall contribute five and one-half
13 percent of salary to the member contribution fund.

14 B. Upon implementation, the state, acting as employer of members
15 covered pursuant to the provisions of the Magistrate Retirement Act, shall, solely for
16 the purpose of compliance with Section 414(h) of the Internal Revenue Code of
17 1986, pick up for the purposes specified in that section member contributions
18 required by this section for all annual salary earned by the member. Member
19 contributions picked up pursuant to the provisions of this section shall be treated as
20 employer contributions for purposes of determining income tax obligations under
21 the Internal Revenue Code of 1986; however, such picked-up member contributions
22 shall be included in the determination of the member's gross annual salary for all
23 other purposes under federal and state laws. Member contributions picked up
24 pursuant to the provisions of this section shall continue to be designated member
25 contributions for all purposes of the Magistrate Retirement Act and shall be
considered as part of the member's annual salary for purposes of determining the
amount of the member's contribution. The provisions of this section are mandatory,

1 and the member shall have no option concerning the pick up or to the receipt of the
2 contributed amounts directly instead of having the amounts paid by the employer to
3 the retirement system. Implementation occurs upon authorization by the board. In
4 no event may implementation occur other than at the beginning of a pay period
5 applicable to the member.

6 C. The increase in member contributions provided for in this 2004
7 act is contingent upon the inclusion of not less than a six percent salary increase for
8 justices and judges in legislation enacted into law by the second session of the
9 forty-sixth legislature."

10 Section 3. Section 34-1-9 NMSA 1978 (being Laws 1993, Chapter 278,
11 Section 1) is amended to read:

12 "34-1-9. SALARIES OF JUSTICES, JUDGES AND MAGISTRATES.--

13 A. Justices of the supreme court shall each receive an annual salary
14 as provided by the legislature. The chief justice of the supreme court shall receive
15 an annual salary that is two thousand dollars (\$2,000) more than the annual salary
16 of a justice of the supreme court.

17 B. The chief judge of:

18 (1) the court of appeals shall receive an annual salary that is
19 ninety-five percent of the annual salary of the chief justice of the supreme court;

20 (2) a district court shall receive an annual salary that is
21 ninety-five percent of the annual salary of the chief judge of the court of appeals;
22 and

23 (3) a metropolitan court shall receive an annual salary that is
24 ninety percent of the annual salary of the chief judge of a district court.

25 C. The presiding magistrate of a magistrate district where three or
more divisions operate as a single court shall receive an annual salary that is
seventy-five percent of the annual salary of the chief judge of a metropolitan court.

1 D. Notwithstanding any other provision of law or any other provision
2 of this section, the annual salaries of the following judges and magistrates shall be
3 established as follows:

4 (1) a judge of the court of appeals shall receive an annual
5 salary that is ninety-five percent of the annual salary of a justice of the supreme
6 court;

7 (2) a district court judge shall receive an annual salary that is
8 ninety-five percent of the annual salary of a judge of the court of appeals;

9 (3) a metropolitan court judge shall receive an annual salary
10 that is ninety percent of the annual salary of a district court judge;

11 (4) a full-time magistrate shall receive an annual salary that
12 is seventy-five percent of the annual salary of a metropolitan court judge;

13 (5) a half-time magistrate shall receive an annual salary that
14 is fifty percent of the annual salary of a full-time magistrate; and

15 (6) a quarter-time magistrate shall receive an annual salary
16 that is twenty-five percent of the annual salary of a full-time magistrate.

17 E. For fiscal year 1995 and all subsequent fiscal years, the annual
18 salary for justices of the supreme court, judges of the court of appeals, district court
19 judges, metropolitan court judges and magistrates shall be established by the
20 legislature in an appropriations act.

21 F. No additional salaries shall be paid to justices, judges or
22 magistrates on account of services rendered the state. Justices of the supreme
23 court, judges of the court of appeals, district court judges, metropolitan court judges
24 and magistrates shall receive per diem and mileage for necessary travel on official
25 business of the court as provided in the Per Diem and Mileage Act."

Section 4. EFFECTIVE DATE.--The effective date of the provisions of this
act is July 1, 2004.

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