



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATE UNIFORM PAYROLL

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GOVERNOR

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COMMISSIONER OF ADMINISTRATION

January 12, 2005

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM 2005-33

TO: All ISIS HR Paid Agencies

FROM: Jena W. Cary
Director

SUBJECT: Changes to Registrar of Voters Retirement Plans

Act 259 of the 2004 Regular Legislative Session provides for Registrar of Voters Employee Retirement System (ROVERS) to become a tax qualified "eligible retirement plan" as defined by the Internal Revenue Service (IRS). As a result of this legislation, ROVR has been changed in ISIS HR from a post-tax plan to a pre-tax plan effective January 2005.

ROVERS now requires an employer contribution rate of 8.25% for employees enrolled in Registrar of Voters DROP Retirement plan (ROVD). This change has been made in ISIS HR effective January 2005. Any contributions due ROVERS for DROP wages prior to January 2005 must be paid by the agency outside of ISIS HR.

Attached is a revised table listing the employee/employer retirement system rates in effect for the 2004/2005 fiscal year. **This table replaces the table attached to OSUP Memorandum [#2004-45](#) and [#2005-01](#).**

If you have any questions, please call a member of the OSUP Wage and Tax Administration Unit at (225):

Tiko Ary	342-1652	Rhonda Desselle	219-0338
Wendy Eggert	219-0191	Chelette Jarrett	342-0714
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JWC:CDM:kmb

FISCAL YEAR 2004/2005 RETIREMENT CONTRIBUTION RATES

	<u>ISIS HR Plan Code</u>	<u>Employee Rate</u>		<u>Employer Rate</u>
		<u>Pre-Tax</u>	<u>Post-Tax</u>	
State Retirement				
State Employees'	LASE	7.50%		17.80%
Corrections Component 1	LC01	9.00%		17.80%
Corrections Component 2	LC02	9.00%		17.80%
Wildlife & Fisheries Plan	LASW	9.50%		17.80%
Legislative Plan	LASE	11.50%		17.80%
Treasurer's Plan	LAST	7.50%		17.80%
ORP-Great West	LAOG	7.50%		17.80%
LASERS DROP	LASD			
LASERS 100% Vested	LA40			17.80%
LASERS Misc Plan	LAMP	8.50% - 11.00%		17.80%
LASERS Governor	LASG	11.50%		17.80%
Teachers' Retirement				
Teachers' Retirement	TRSL	8.00%		15.50%
Non-Deferred Teachers' Plan	TRSN		8.00%	15.50%
ORP-Aetna Teachers' Plan	ORPA	8.00%		15.50%
ORP-TIAA Teachers' Plan	ORPT	8.00%		15.50%
ORP-VALIC Teachers' Plan	ORPV	8.00%		15.50%
TRSL DROP	TRSD			
TRSL 100% Vested	TR40			15.50%
State Police Retirement				
State Police Retirement	LSPR	8.00%		
State Police Retirement DROP	LSPD			
State Police 100% Vested	LT33			
Registrar of Voters Employees' Retirement				
Registrar of Voters Employees' Retirement	ROVR	7.00%*		8.25%
ROVERS DROP	ROVD			8.25%**
District Attorneys'				
District Attorneys'	LDAR		7.00%	3.75%
District Attorneys' DROP	LDAD		0.50%	3.75%
La. Deferred Comp. Retirement				
Plan 1, without state share	457R	7.50%		
School Employees' Retirement				
School Employees' (sheltered plan)	LSER	7.50%		14.80%
LSERS DROP	LSED			
LSERS 100% Vested	LE35			
Sheriff's Pension & Relief Fund				
Sheriff's Pension	SPRF	9.80%		9.75%
Parochial Employees Retirement System				
Soil and Water Employees, Plan B	PARB	3.00%		5.25%
Social Security				
			6.2%	6.2%
Medicare				
			1.45%	1.45%

* Change effective 1/1/2005

** Change made in ISIS HR 1/1/2005