



State of Louisiana  
DIVISION OF ADMINISTRATION

OFFICE OF STATE UNIFORM PAYROLL

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COMMISSIONER OF ADMINISTRATION

May 22, 2007

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2007-34

TO: All ISIS HR Paid Agencies

FROM: Jena W. Cary  
Director

SUBJECT: Employee/Employer Retirement System Rates for Fiscal Year 2007/2008

Attached is a table listing the employee/employer retirement system rates in effect for the 2007/2008 fiscal year. Louisiana State Employees' Retirement System (LASERS), Teachers' Retirement System (TRSL), Registrar of Voters Employees' Retirement System (ROVERS), District Attorneys' Retirement System (LDAR), and Louisiana School Employees' Retirement System (LSERS) have made changes to the employer contribution rates. **There are no changes to employee contribution rates for the 2007/2008 fiscal year for these plans.**

Retroactive adjustments processed in ISIS HR will have the retirement contributions (employee and employer share) calculated based on the rate in effect for the period being corrected. Adjustments for periods paid through the Uniform Payroll System (3/18/2001 and prior) must be handled manually; this is detailed in OSUP Memorandum #2002-08. OSUP **must** be contacted prior to entering these manual adjustments.

NOTE: Agencies must contact OSUP's Wage and Tax Administration Unit prior to processing retroactive adjustments that affect an Optional Retirement Plan (ORP). Special adjustments may be necessary. Refer to OSUP Memorandum #2003-03 for more information.

If you have any questions, please contact a member of the OSUP Wage and Tax Administration Unit at [\\_DOA-OSUP-WTA@la.gov](mailto:_DOA-OSUP-WTA@la.gov) or (225):

Tracy Smith	219-0191	Wendy Eggert	342-0714
Rhonda Desselle	219-0338	Gary Bennett	342-1652
Tiko Ary	342-1651		

JWC:TLS:kmb

Attachment

**FISCAL YEAR 2007/2008 RETIREMENT CONTRIBUTION RATES**

		<u>ISIS HR</u>	<u>Employee Rate</u>		<u>Employer</u>
		<u>Plan Code</u>	<u>Pre-Tax</u>	<u>Post-Tax</u>	<u>Rate</u>
<b>State Retirement</b>					
State Employees'	Hired before 07/01/06	LASE	7.50%		20.40%
State Employees'	Hired on or after 07/01/06	LAS6	8.00%		20.40%
Corrections Component 1		LC01	9.00%		20.40%
Corrections Component 2		LC02	9.00%		20.40%
Wildlife & Fisheries Plan		LASW	9.50%		20.40%
LASERS Misc Plan/Legislative Plan		LAMP	9.50% - 11.50%		20.40%
Treasurer's Plan		LAST	7.50%		20.40%
ORP-Great West	Hired before 07/01/06	LAOG	7.50%		20.40%
ORP-Great West	Hired on or after 07/01/06	LAG6	8.00%		20.40%
LASERS DROP		LASD			
LASERS 100% Vested		LA40			20.40%
LASERS Governor/Lt. Governor		LASG	11.50%		20.40%
LASERS Peace Officers		LCPO	9.00%		20.40%
LASERS Bridge Police Plan		LABP	8.50%		20.40%
<b>Teachers' Retirement</b>					
Teachers' Retirement		TRSL	8.00%		16.60%
Non-Deferred Teachers' Plan		TRSN		8.00%	16.60%
ORP-Aetna Teachers' Plan		ORPA	8.00%		16.60%
ORP-TIAA Teachers' Plan		ORPT	8.00%		16.60%
ORP-VALIC Teachers' Plan		ORPV	8.00%		16.60%
TRSL DROP		TRSD			
TRSL 100% Vested		TR40			16.60%
<b>State Police Retirement</b>					
State Police Retirement		LSPR	8.00%		
State Police Retirement DROP		LSPD			
State Police 100% Vested		LT33			
<b>Registrar of Voters Employees' Retirement</b>					
Registrar of Voters Employees' Retirement		ROVR	7.00%		6.25%
ROVERS DROP		ROVD			6.25%
<b>District Attorneys'</b>					
District Attorneys'		LDAR		7.00%	0.00%
District Attorneys' DROP		LDAD		0.50%	0.00%
<b>La. Deferred Comp. Retirement</b>					
Plan 1, without state share		457R	7.50%		
<b>School Employees' Retirement</b>					
School Employees' (sheltered plan)		LSER	7.50%		18.10%
LSERS DROP		LSED			
LSERS 100% Vested		LE35			
<b>Sheriffs' Pension &amp; Relief Fund</b>					
Sheriffs' Pension		SPRF	10.00%		11.00%
<b>Parochial Employees' Retirement System</b>					
Soil and Water Employees, Plan B		PARB	3.00%		6.00%
Soil and Water Employees, Plan B - DROP		PARD			6.00%
<b>Social Security</b>					
				6.2%	6.2%
<b>Medicare</b>					
				1.45%	1.45%