

**Public Retirement Systems Actuarial Committee
Recommended Employer Contribution Rates
For Fiscal Year 2014-15**

STATE RETIREMENT SYSTEMS

Retirement System (date adopted by PRSAC)	Employer Contribution Rate	State Appropriation	Insurance Premium Tax	Ad Valorem Tax Collection and Revenue Sharing	Employer Normal Cost Rate
Louisiana State Employees' Retirement System (03-18-14)					
Rank and File	37.0%	n/a	n/a	n/a	6.1%
Judges/Ct Officers/Clerks	41.5%	n/a	n/a	n/a	10.7%
Legislators	41.2%	n/a	n/a	n/a	10.4%
Corrections – Primary	39.9%	n/a	n/a	n/a	9.1%
Corrections – Secondary	40.8%	n/a	n/a	n/a	10.0%
Wildlife	46.9%	n/a	n/a	n/a	16.1%
Peace Officers	41.5%	n/a	n/a	n/a	10.7%
Alcohol Tobacco Control	44.8%	n/a	n/a	n/a	14.0%
Bridge Police	35.3%	n/a	n/a	n/a	4.5%
Judges (Act 992)	36.2%	n/a	n/a	n/a	5.4%
Hazardous Duty (Act 992)	35.6%	n/a	n/a	n/a	4.6%
Aggregate	37.4%	n/a	n/a	n/a	6.5376%
Teachers' Retirement System of Louisiana (03-18-14)					
K-12 Teachers	28.0%	n/a	n/a	n/a	5.2545%
Lunch Plan A	33.1%	n/a	n/a	n/a	10.4157%
Lunch Plan B	30.1%	n/a	n/a	n/a	7.4148%
Higher Education	26.4%	n/a	n/a	n/a	3.6658%
Aggregate	27.7%	n/a	n/a	n/a	5.0371%
Louisiana School Employees Retirement System (3-06-14)	33.0%	n/a	n/a	n/a	9.1048%
Louisiana State Police Retirement System (3-06-14)	75.3%	n/a	\$1,500,000	n/a	18.8259%

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STATEWIDE RETIREMENT SYSTEMS

Retirement System (date adopted by PRSAC)	Employer Contribution Rate	State Appropriation	Insurance Premium Tax	Ad Valorem Tax Collection and Revenue Sharing	Employer Normal Cost Rate
Louisiana Assessors' Retirement System	Pending	n/a	n/a	Pending	n/a
Clerks of Courts Retirement and Relief Fund (3/06/14)	18.50%	n/a	n/a	\$ 9,588,051	n/a
District Attorneys' Retirement System (3/06/14)	7.00%	n/a	n/a	\$ 8,198,273	n/a
Firefighters' Retirement System (3/06/14) • Below poverty line • Above poverty line	31.25% 29.25%	n/a	\$ 22,849,383	n/a	n/a
Municipal Employees' Retirement System Plan A (3/06/14)	20.75%	n/a	n/a	\$ 5,801,149	n/a
Municipal Employees' Retirement System Plan B (3/06/14)	10.00%	n/a	n/a	\$ 2,284,425	n/a
Municipal Police Employees' Retirement System (3/06/14) • Below poverty line • Above poverty line • Mid-rate charged against the Non-Hazardous Sub Plan	34.00% 31.50% 33.50%	n/a	\$ 16,628,926	n/a	n/a
Parochial Employees' Retirement System Plan A	Pending	n/a	n/a	Pending	n/a
Parochial Employees' Retirement System Plan B	Pending	n/a	n/a	Pending	n/a
Registrars of Voters Employees' Retirement System (3/06/14)	22.50%	n/a	n/a	\$ 2,625,981	n/a
Sheriffs' Pension and Relief Fund (3/06/14)	14.25%	n/a	\$ 16,628,926	\$ 19,202,539	n/a