



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATE UNIFORM PAYROLL

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GOVERNOR

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COMMISSIONER OF ADMINISTRATION

July 15, 2004

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2005-01

TO: All ISIS HR Paid Agencies

FROM: Jena W. Cary
Director

SUBJECT: Update to OSUP Memorandum #2004-45
Employee/Employer Retirement System Rates for Fiscal Year 2004/2005

As a result of Act 588 of the 2004 Regular Legislative Session and approval from the Public Retirement Systems' Actuarial Committee (PR SAC), employer contribution rate changes were made to the following retirement systems:

- Louisiana State Employees' Retirement System (LASERS) 17.80%
- Teachers' Retirement System (TRSL) 15.50%
- Louisiana School Employees' Retirement System (LSERS) 14.80%

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](#).**

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

Tiko Ary	342-1652	Rachel Bryant	342-1651
Wendy Eggert	219-0191	Chelette Jarrett	342-0714

JWC:THA:kmb

Attachment

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			
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%