



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATE UNIFORM PAYROLL

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GOVERNOR

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COMMISSIONER OF ADMINISTRATION

February 14, 2005

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2005-38

TO: All ISIS HR Paid Agencies

FROM: Jena W. Cary
Director

SUBJECT: Update to OSUP Memorandum #2005-33
Employee/Employer Retirement System Rates for Fiscal Year 2004/2005

Listed below are additional changes to the employee and/or employer contribution rate for the following retirement systems:

- | | From: | To: |
|--|-------|--------|
| • Sheriff's Pension and Relief Fund (SPRF) (Employee Rate) | 9.80% | 10.00% |
| • Parochial Employees Retirement System (PERS) (Employer Rate) | | |
| ○ Soil and Water Employees, Plan B | 5.25% | 5.75% |
| ○ Soil and Water Employees, Plan B – DROP | 5.25% | 5.75% |

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 #2005-33.**

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	Rhonda Desselle	219-0338
Chelette Jarrett	342-0714		

JWC:THA:kmb

Attachment

FISCAL YEAR 2004/2005 RETIREMENT CONTRIBUTION RATES

	ISIS HR Plan Code	Employee Rate		Employer Rate
		Pre-Tax	Post-Tax	
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	10.00%***		9.75%
Parochial Employees Retirement System				
Soil and Water Employees, Plan B	PARB	3.00%		5.75%*
Soil and Water Employees, Plan B - DROP	PARD			5.75%*
Social Security				
			6.2%	6.2%
Medicare				
			1.45%	1.45%

* Change effective 1/1/2005

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

*** Change effective 10/1/2004