



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATE UNIFORM PAYROLL

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GOVERNOR

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COMMISSIONER OF ADMINISTRATION

June 20, 2005

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2005-52

TO: All ISIS HR Paid Agencies

FROM: Jena W. Cary
Director

SUBJECT: Employee/Employer Retirement System Rates for Fiscal Year 2005/2006

Attached is a table listing the employee/employer retirement system rates in effect for the 2005/2006 fiscal year. Louisiana State Employees' Retirement System (LASERS), Teachers' Retirement System (TRSL), Registrar of Voters Employees' Retirement System (ROVERS), Louisiana School Employees' Retirement System (LSERS), Sheriffs' Pension and Relief Fund (SPRF), and District Attorneys' Retirement System (LDAR) have made changes to the employer contribution rates. There are no changes to employee contribution rates for the 2005/2006 fiscal year.

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 (225):

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

JWC:WRE:kmb

[Attachment](#)

FISCAL YEAR 2005/2006 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%		19.10%
Corrections Component 1	LC01	9.00%		19.10%
Corrections Component 2	LC02	9.00%		19.10%
Wildlife & Fisheries Plan	LASW	9.50%		19.10%
LASERS Misc Plan/Legislative Plan	LAMP	9.50% - 11.50%		19.10%
Treasurer's Plan	LAST	7.50%		19.10%
ORP-Great West	LAOG	7.50%		19.10%
LASERS DROP	LASD			
LASERS 100% Vested	LA40			19.10%
LASERS Governor/Lt. Governor	LASG	11.50%		19.10%
Teachers' Retirement				
Teachers' Retirement	TRSL	8.00%		15.90%
Non-Deferred Teachers' Plan	TRSN		8.00%	15.90%
ORP-Aetna Teachers' Plan	ORPA	8.00%		15.90%
ORP-TIAA Teachers' Plan	ORPT	8.00%		15.90%
ORP-VALIC Teachers' Plan	ORPV	8.00%		15.90%
TRSL DROP	TRSD			
TRSL 100% Vested	TR40			15.90%
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%		11.00%
ROVERS DROP	ROVD			11.00%
District Attorneys'				
District Attorneys'	LDAR		7.00%	6.00%
District Attorneys' DROP	LDAD		0.50%	6.00%
La. Deferred Comp. Retirement				
Plan 1, without state share	457R	7.50%		
School Employees' Retirement				
School Employees' (sheltered plan)	LSER	7.50%		18.40%
LSERS DROP	LSED			
LSERS 100% Vested	LE35			
Sheriff's Pension & Relief Fund				
Sheriff's Pension	SPRF	10.00%		10.75%
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%