



State of Louisiana  
DIVISION OF ADMINISTRATION

OFFICE OF STATE UNIFORM PAYROLL

KATHLEEN BABINEAUX BLANCO  
GOVERNOR

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COMMISSIONER OF ADMINISTRATION

December 8, 2006

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2007-20

TO: All ISIS HR Paid Agencies

FROM: Jena W. Cary  
Director

SUBJECT: Update to OSUP Memorandum #2007-10  
Employee/Employer Retirement System Rates for Fiscal Year 2006/2007

Listed below are additional changes to the employee and/or employer contribution rates effective December 18, 2006 for the following retirement system:

- |   | From: | To:   |
|---|-------|-------|
| • Parochial Employees' Retirement System (PERS) (Employer Rate) |       |       |
| o Soil and Water Employees', Plan B                             | 5.75% | 6.00% |
| o Soil and Water Employees', Plan B – DROP                      | 5.75% | 6.00% |

Parochial Employees' Retirement System (PERS) rates are effective on a calendar year basis from January to December.

Attached is a revised table listing the employee/employer retirement system rates in effect for the 2006/2007 fiscal year. **This table replaces the table attached to OSUP Memorandum #2007-10.**

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

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

JWC:THA:kmb

Attachment

FISCAL YEAR 2006/2007 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%		19.10%
State Employees'	Hired on or after 07/01/06	LAS6	8.00%		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	Hired before 07/01/06	LAOG	7.50%		19.10%
ORP-Great West	Hired on or after 07/01/06	LAG6	8.00%		19.10%
LASERS DROP		LASD			
LASERS 100% Vested		LA40			19.10%
LASERS Governor/Lt. Governor		LASG	11.50%		19.10%
LASERS Peace Officers		LCPO	9.00%		19.10%
<b>Teachers' Retirement</b>					
Teachers' Retirement		TRSL	8.00%		15.80%
Non-Deferred Teachers' Plan		TRSN		8.00%	15.80%
ORP-Aetna Teachers' Plan		ORPA	8.00%		15.80%
ORP-TIAA Teachers' Plan		ORPT	8.00%		15.80%
ORP-VALIC Teachers' Plan		ORPV	8.00%		15.80%
TRSL DROP		TRSD			
TRSL 100% Vested		TR40			15.80%
<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%		11.25%
ROVERS DROP		ROVD			11.25%
<b>District Attorneys'</b>					
District Attorneys'		LDAR		7.00%	3.50%
District Attorneys' DROP		LDAD		0.50%	3.50%
<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%		19.60%
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%

\* Change effective 1/1/2007