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PAUL W. RAINWATER
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of State Uniform Payroll

December 28, 2010

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2011-27

TO: All ISIS HR Paid Agencies

FROM: Andrea P. Hubbard
Director

SUBJECT: Update to OSUP Memorandum #2011-04
Employee/Employer Retirement System Rates for Fiscal Year 2010/2011

[Act 992](#) of the 2010 Regular Legislative Session, effective January 1, 2011, created new plans for Louisiana State Employees' Retirement System (LASERS), Louisiana State Police Retirement (LSPR) and Louisiana School Employees' Retirement System (LSERS) for employees hired on or after January 1, 2011. New ISIS HR Plan Codes have been created effective 01/01/2011. The employee and employer contribution rates for the new retirement plans are specific to each retirement system. See the attached revised table for employee and employer rates.

Although Teachers Retirement System of Louisiana (TRSL) was affected by Act 992, no new plans were created. TRSL will identify those employees who fall under Act 992 through the enrollment process.

[Act 992](#) also mandated the creation of a Hazardous Duty Employee Plan for LASERS employees hired into hazardous duty positions effective on or after January 1, 2011. New ISIS HR Plan Code (LAHD) has been created effective 01/01/2011. The employee contribution rate will be 9.5%, and the employer contribution rate will be 22.0% for the new retirement plan.

For calendar year 2011, Parochial Employees' Retirement System employer contribution rates will remain unchanged. For 2011 the employer rate for Plan A is 15.75% and 10.00% for Plan B. The employee contribution rates for Plan A and Plan B also remain unchanged at 9.5% and 3% respectively. Parochial Employees' Retirement

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System 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 2010/2011 fiscal year. This table replaces the table attached to OSUP Memorandum [2011-04](#).

The individual retirement systems should be contacted for questions regarding the appropriate plans to use when setting up employees. If you have any additional questions, please contact a member of the OSUP WTA Unit at _DOA-OSUP-WTA@la.gov or (225):

Tiko Ary	342-1651	Penny Jones	342-2053
Wendy Eggert	342-0714	Cindy McClure	342-5346
Gary Bennett	342-1652	Tracy Smith	219-0191

APH:THA/pbh

Attachment: Employee/Employer Retirement System Rates for Fiscal Year 2010/2011, revised 12/28/2010

OSUP Memo #2011-27 Attachment
 Revised 12/28/10

FISCAL YEAR 2010/2011 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>
State Retirement					
State Employees'	Hired before 07/01/06	LASE	7.50%		22.00%
State Employees'	Hired on or after 07/01/06	LAS6	8.00%		22.00%
State Employees'	Hired on or after 01/01/11	LAS1	8.00%		22.00%
Corrections Component 1		LC01	9.00%		22.00%
Corrections Component 2		LC02	9.00%		22.00%
Wildlife & Fisheries Plan		LASW	9.50%		22.00%
LASERS Misc Plan/Legislative Plan		LAMP	9.50% - 11.50%		22.00%
Treasurer's Plan		LAST	7.50%		22.00%
ORP-Great West	Hired before 07/01/06	LAOG	7.50%		22.00%
ORP-Great West	Hired on or after 07/01/06	LAG6	8.00%		22.00%
ORP-Great West	Hired on or after 01/01/11	LAG1	8.00%		22.00%
LASERS DROP		LASD			
LASERS 100% Vested		LA40			22.00%
LASERS Governor/Lt. Governor		LASG	11.50%		22.00%
LASERS Peace Officers		LCPO	9.00%		22.00%
LASERS Bridge Police Plan		LABP	8.50%		22.00%
LASERS Bridge Police Officer Plan 2		LAB6	8.50%		22.00%
LASERS Alcohol & Tobacco (Effective 07/01/2008)		LATC	9.00%		22.00%
LASERS Hazardous Duty Employees (Effective 01/01/2011)		LAHD	9.50%		22.00%
Teachers' Retirement					
Teachers' Retirement		TRSL	8.00%		20.20%
Non-Deferred Teachers' Plan		TRSN		8.00%	20.20%
ORP-Aetna Teachers' Plan		ORPA	8.00%		20.20%
ORP-TIAA Teachers' Plan		ORPT	8.00%		20.20%
ORP-VALIC Teachers' Plan		ORPV	8.00%		20.20%
TRSL DROP		TRSD			
TRSL 100% Vested		TR40			20.20%
State Police Retirement					
State Police Retirement		LSPR	8.50%		50.90%
State Police Retirement	Hired on or after 01/01/11	LSP1	9.50%		50.90%
State Police Retirement DROP		LSPD			
State Police Retirement DROP – Return to Work		LSPW	8.00%		50.90%
State Police 100% Vested		LT33			
Registrar of Voters Employees' Retirement					
Registrar of Voters Employees' Retirement		ROVR	7.00%		14.25%
ROVERS DROP		ROVD			14.25%
District Attorneys'					
District Attorneys'		LDAR		7.00%	9.00%
District Attorneys' DROP		LDAD		0.50%	9.00%
La. Deferred Comp. Retirement					
Plan 1, without state share		457R	7.50%		

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	<u>ISIS HR Plan Code</u>	<u>Employee Rate Pre-Tax</u>	<u>Post-Tax</u>	<u>Employer Rate</u>
School Employees' Retirement				
School Employees' (sheltered plan)	LSER	7.50%		24.30%
School Employees' Hired on or after 7/1/2010	LSE0	8.00%		24.30%
School Employees' Hired on or after 1/1/2011	LSE1	8.00%		24.30%
LSERS DROP	LSED			
LSERS 100% Accrual	LE35			24.30%
Sheriffs' Pension & Relief Fund				
Sheriffs' Pension	SPRF	10.00%		12.00%
Parochial Employees' Retirement System				
Soil and Water Employees, Plan B	PARB	3.00%		10.00%
Soil and Water Employees, Plan B - DROP	PARD			10.00%
Plan A	PERS	9.50%		15.75%
Plan A - DROP	PERD			15.75%
Social Security				
			6.20%	6.20%
Medicare				
			1.45%	1.45%